

2016-17

Superintendent's

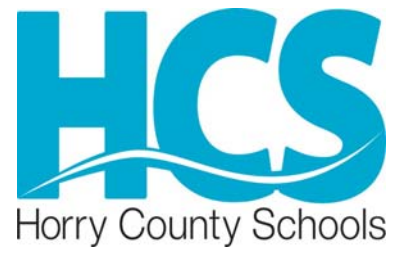
Comprehensive Budget



Dr. Rick Maxey
Superintendent of Schools

May 09, 2016

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Overview of Comprehensive Budget

Summary of the 2016-17 Proposed Budget

The 2016-17 comprehensive budget as proposed by the administration represents months of involvement by various stakeholders. This budget incorporates the parameters established by the Board of Education for the 2016-17 fiscal year:

- ✚ The District will comply with all applicable State and/or Federal laws and regulations.
- ✚ Resources will support the District's vision to be a premier world-class school system in which every student acquires an excellent education.
- ✚ The District will provide the curriculum programs and instructional support which have been proven to be effective for students, with a primary emphasis on literacy.
- ✚ The District must provide the instructional support essential to meet the State and Local accountability goals.
- ✚ The District must provide resources for unfunded mandates.
- ✚ The support services and operational aspects of the District will be maintained such that the essential services provided to students and staff will be continued.
- ✚ The District will identify funding sources for new programs and/or initiatives.

The District expects to serve approximately 821 new students when school begins in August. Funding is included in the budget to accommodate the instructional needs of these students as well as to provide services to newly identified special needs, gifted, and non-English speaking students.

The District will incur additional operating expenses for the 2016-17 fiscal year. These include increases in retirement, health insurance, and other fixed costs. Additionally, the 2016-17 funding plan incorporates a 2% salary increase for all eligible employees plus an additional 2% salary increase for teachers.

The 2016-17 funding plan also includes the final implementation year of the Personalized Digital Learning Initiative. The initiative, which is a major addition in the district's "tool kit" to provide differentiated instruction, will place devices in the hands of all 3rd and 4th grade students.

Although there is always a great deal of uncertainty regarding State funding, it was fortunate that the House Ways & Means Committee approved the continuation of the proviso regarding the imputation of 4% property in the calculation of the index of tax paying ability (ITA). This action allowed the District to develop a more pragmatic approach for sharing information to the Board regarding the state of the 2016-17 budget. The full House is also in support of the proviso and we expect that the Senate will concur.

Revenue projections are generally based on the House version of the state budget, where appropriate. Otherwise, projections are based on the current year allocations. Property tax revenues have seen a modest increase for the past several years. The 2016-17 funding plan anticipates that this growth will continue next year.

ACT 388 limits millage increases to the percent of growth in CPI and the population growth of the County. Based on information received from the South Carolina Revenue and Fiscal Affairs Office, the CPI increased .12% and the population increase for the County is 3.67%. Under this statute, the District cannot exceed a 3.79% or 4.6 mill increase for operations.

The district administration is pleased to provide to the Board of Education the comprehensive budget for 2016-17. This budget does not include a millage increase for operations or debt service.

The 2016-17 General Fund budget proposes to utilize \$9.6 million of the unassigned fund balance. The projected fund balance at June 30, 2016 for the General Fund is expected to be \$88.7 million. This amount maintains the Board established minimum of 15% and provides adequate reserves for 2016-17.

This budget allows the District to continue the significant progress in academic achievement and addresses the instructional and operational needs of serving a growing student population.



Budget Facts

Comparing Last Year with This Year

Expenditures	<u>2015-16</u>	<u>2016-17</u>	<u>Change</u>
General Fund	\$373,804,013	\$390,908,717	\$17,104,704
Special Revenue Fund	32,847,676	33,811,066	963,390
Education Improvement Act Fund	23,607,459	25,901,972	2,294,513
Food Service Fund	22,275,307	21,802,864	(472,443)
Pupil Activity Fund	7,497,737	7,432,639	(65,098)
Total Operations	460,032,192	479,857,258	19,825,066
Debt Service Fund	72,914,770	75,190,910	2,276,140
School Building Fund	122,541,190	252,869,258	130,328,068
Total Capital	195,455,960	328,060,168	132,604,208
Comprehensive Budget (total)	\$655,488,152	\$807,917,426	\$152,429,274
Millage required for General Fund	123.1 mills	123.1 mills	No change
Millage required for Debt Service	10.0 mills	10.0 mills	No change
Total millage required	133.1 mills	133.1 mills	No change
Student enrollment	41,138*	41,950	812

*Actual 2015-16 45-day average daily membership for K-12

General Fund

For fiscal year 2016-17, the proposed budget for the General Fund of the School District is \$390,908,717. Approximately 52.7% of the revenue to support this fund is generated locally through property taxes, Medicaid reimbursements, and other local revenue. 44% of the revenue is generated from the State in the form of EFA payments, reimbursement for local property tax relief, and employer contributions for fringe benefits. The remaining 3.3% is generated from other financing sources in the form of EIA teacher salary supplements, transfers from other funds, and federal revenue in the form of JROTC reimbursement.

The expenditure side of this budget supports salaries and benefits for 3,302.5 professional positions and 1,669 classified positions. 85.6% of the entire operational budget is dedicated to employee compensation (salaries and benefits). The remaining 14.4% is committed to the purchase of supplies, materials, utilities, technology, the payment to public charter schools, and other operational expenditures.

The per pupil expenditure for the Horry County Schools from the General Fund is approximately \$9,318, which is an increase over the 2015-16 amount of \$9,010. This budget will support the education of approximately 41,950 K-12 students.

Expenditure changes include:

End Result 2- Literacy and Numeracy. Each student will achieve mastery of established performance standards in Literacy and Numeracy.

- Staffing for 821 new students \$2,596,350

Operational Expectation OE-4 Personnel Administration

- Signing bonus for critical needs teachers \$525,000

Operational Expectation OE-5 Financial Planning

- 2% salary increase for all regular employees \$5,309,165
- 2% salary increase for teachers 3,755,256
- Increase in group health insurance 621,375
- Increase in employer retirement rate 1,161,396

Operational Expectation OE-7 Asset Protection

- Increase in utilities \$1,294,901
- Increase in maintenance service contracts 206,521
- Increase in property insurance 118,023
- Furniture for student population growth 210,000
- Increase in grounds maintenance 196,818
- Increase building services 96,730
- Increase in maintenance and repair 507,170
- Increase in inventory and equipment 176,500

Operational Expectation OE-10 Instructional Program

• 10 additional days for instructional support	\$175,616
• ESOL support (11 teachers)	820,585
• High school band equipment	114,000

Other

• Principals for planning	\$438,554
• Transportation support for Socastee /St. James attendance area	431,100
• 3 replacement activity buses	290,200
• Additional athletic trainers for schools > 1,000	493,850
• Additional .50 registered nurse for schools > 1,000	318,000
• AED battery replacement	33,700
• Net impact of funding shift for RBHS (Rehabilitative Behavioral Health Services) counselors	(1,500,540)
• New funding for Read to Succeed	(908,695)

Special Revenue Fund

For fiscal year 2016-17, the proposed budget for the Special Revenue Fund of the School District is \$33,811,066. Approximately 5.7% of the revenue to support this fund is generated locally through after school childcare programs. 11.4% of the revenue is generated from the State in the form of various initiatives including: K-12 technology initiative, EEDA career specialists, and student health and fitness. 82.6% of the revenue is generated from federal grants which provide funding in the form of Title I, IDEA (Individuals with Disabilities Education Act), improving teacher quality, and other various supplementary programs. The remaining .3% is generated from other financing sources in the form of transfers for athletic support and in kind services.

The expenditure side of this budget supports salaries and benefits for 222 professional positions and 171.4 classified positions. 73.9% of the entire operational budget is dedicated to employee compensation (salaries and benefits). The remaining 26.1% is committed to the purchase of supplies, materials, technology, equipment, and the payment of indirect cost charges to the General Fund. Due to the nature of special revenue funds, expenditures must supplement NOT supplant the regular education program.

Expenditure changes include:

Operational Expectation OE-5 Financial Planning

• 2% salary increase for all regular employees	\$358,419
• 2% salary increase for teachers	208,580
• Increase in group health insurance	49,607
• Increase in employer retirement rate	80,719

Operational Expectation OE-10 Instructional Program

- | | |
|--------------------------------------------------------------------------------------------------|-------------|
| • Targeted assistance for students in identified socio/economic areas and/or geographic clusters | \$2,238,155 |
| • Reduction in technology funding | (460,396) |
| • Elimination of funding for digital instructional materials | (659,592) |
| • Funding shift for nurses | (712,381) |



Education Improvement Act Fund

For fiscal year 2016-17 the proposed budget for the Education Improvement Act Fund of the School District is \$25,901,972.

The expenditure side of this budget supports salaries and benefits for 100 professional positions and 35.5 classified positions. 52.6% of the entire operational budget is dedicated to employee compensation (salaries and benefits). An additional 34.9% is transferred to the General Fund as EIA teacher salary increase. The remaining 12.5% is committed to the purchase of supplies, materials, technology, and equipment. Due to the nature of these funds, each program has specific guidelines regarding allowable utilization.

Expenditure changes include:

Operational Expectation OE-5 Financial Planning

- | | |
|------------------------------------------------|-----------|
| • 2% salary increase for all regular employees | \$144,800 |
| • 2% salary increase for teachers | 82,567 |
| • Increase in group health insurance | 16,908 |
| • Increase in employer retirement rate | 31,332 |

Other

- | | |
|--------------------------------------------------------------------|-------------|
| • Increase in transfer to General Fund for teacher salaries/fringe | \$1,552,635 |
| • New funding for reading coaches | 1,348,695 |
| • Funding shift for nurses | 587,135 |
| • Reduction in Aid to Districts funding | (1,092,205) |

Debt Service Fund

For fiscal year 2016-17, the proposed budget for the Debt Service Fund of the School District is \$75,190,910. Included in the total expenditures are transfers to the School Building Fund for direct payments for the existing **approved** Capital Improvement Projects, Classroom Technology, Devices and Hardware for the Personalized Digital Learning Initiative, and the Short-term Facilities Plan. The Debt Service Fund is established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

The following table shows the principal and interest payments for existing debt plus the projected issuance of a \$50,000,000 8% General Obligation Bond in the spring of 2017.

	Balance 6/30/16	Additions	Sept 16 Payments	March 17 Payments	Total FY 2017	Balance 6/30/17
\$45 10/30/07B (Referendum)	10,905,000					-
<i>Principal</i>				10,905,000	10,905,000	
<i>Interest</i>			272,625	272,625	545,250	
\$43.33 Refunding 2010A	25,985,000					21,260,000
<i>Principal</i>				4,725,000	4,725,000	
<i>Interest</i>			649,625	649,625	1,299,250	
\$54.965 Refunding 2011A (Ref)	37,805,000					33,720,000
<i>Principal</i>			-	4,085,000	4,085,000	
<i>Interest</i>			945,125	945,125	1,890,250	
\$59.455 Refunding 2012A (Ref 2005A)	51,685,000					48,905,000
<i>Principal</i>				2,780,000	2,780,000	
<i>Interest</i>			1,070,388	1,070,388	2,140,776	
\$110.81 Refunding 2015A (Ref 2006A)	110,375,000					109,925,000
<i>Principal</i>				450,000	450,000	
<i>Interest</i>			2,313,663	2,313,663	4,627,326	
\$32.97 Refunding 2015B (Ref 2007AB)	32,970,000					32,970,000
<i>Principal</i>					-	
<i>Interest</i>			779,600	779,600	1,559,200	
\$125 Million 2016A	125,000,000					123,437,500
<i>Principal</i>				1,562,500	1,562,500	
<i>Interest</i>			1,684,028	1,562,500	3,246,528	
\$75 Million 2016B	75,000,000					73,919,125
<i>Principal</i>				1,080,875	1,080,875	2,161,750
<i>Interest</i>			1,164,943	1,080,875	2,245,818	
\$50 Million 2017A		50,000,000				50,000,000
<i>Principal</i>					-	
<i>Interest</i>					-	
	<u>469,725,000</u>	<u>50,000,000</u>	<u>8,879,997</u>	<u>34,262,776</u>	<u>43,142,773</u>	<u>496,298,375</u>

School Building Fund

For fiscal year 2016-17, the proposed budget for the School Building Fund of the School District is \$252,869,258. As projects in the School Building Fund may span multiple years, this budget reflects the projected expenditures for the 2016-17 year. The major initiatives include the major construction projects in the Short-term Facilities Plan and the continuation of various capital improvement and technology projects.

Operational Expectation OE-13 Facilities

• New Intermediate School for St. James Area	\$35,081,323
• New Middle School for Socastee Area	30,597,041
• New Middle School for Carolina Forest Area	33,556,277
• New Myrtle Beach Middle School	34,092,903
• Replacement for Socastee Elementary School	26,667,584
• Renovation to North Myrtle Beach High School	15,892,419
• Addition to North Myrtle Beach Middle School	7,069,352
• Addition to Midland Elementary School	7,236,413
• Support Space and Building Modifications	5,181,818
• Sustainment Projects	6,545,455
• Emergency Maintenance Repair	909,091
• Equipment	454,545
• Contingency	18,668,136
• Construction Management	2,247,266
• 2016-17 Classroom Technology and Laptop Initiative	3,100,000
• Devices and Infrastructure for the PDL Initiative	6,000,000
• Current Technology Initiatives	10,358,062
• Canopy Projects	248,140
• Current Capital Improvement Projects	1,825,633
• Contingency for Future ERP System Upgrades	7,137,800



Food Service Fund

The Food Service Budget is housed in a completely separate fund and is totally self-sufficient. Revenue is generated from charges for breakfasts and lunches along with federal reimbursement. For fiscal year 2016-17, the proposed budget for the Food Service Fund of the School District is \$21,802,864

The expenditure side of this budget supports salaries and benefits for 2 professional positions and 336 classified positions. 53.1% of the entire operational budget is dedicated to employee compensation (salaries and benefits). The remaining 46.9% is committed to the purchase of supplies, food, and the payment of indirect cost charges to the General Fund. Continuing for 2016-17, the Food Service Fund will account for all fringe benefit costs with the General Fund providing funding for the excess cost.

Operational Expectation OE-5 Financial Planning

• Reduction of 3.5 cafeteria workers & changes in employee hours	(\$136,549)
• Increase in substitutes	54,909
• 2% salary increase for all regular employees	156,417
• Increase in group health insurance	40,102
• Increase in employer retirement rate	38,729
• Increase in food purchases and supplies	(736,003)
• Increase in equipment purchases	90,538
• Decrease in indirect cost transfer to General Fund	25,071

Pupil Activity Fund

The Pupil Activity Fund Budget is a fiduciary fund which is an expendable trust fund used to account for assets held by the District in a trustee capacity. These funds generally belong to the individual schools or their student bodies and are not available for general use by the District. For fiscal year 2016-17, the proposed budget for the Pupil Activity Fund of the School District is \$7,432,639



Revenue Changes 2016-17

GENERAL FUND: \$16,266,791

Local Revenue: \$2,871,929

\$3,016,783	Ad Valorem Taxes	<ul style="list-style-type: none"> Includes current and delinquent taxes. Projected value of a mill for 2016-17 is \$1,499,063.
(\$114,280)	Penalties on Taxes	<ul style="list-style-type: none"> Based on 2015-16 projected revenue.
(\$292,599)	Revenue in Lieu of Taxes (MCBP)	<ul style="list-style-type: none"> Based on 2015-16 projected revenue. This is revenue received from the Multicounty Business Park in Lieu of Taxes.
\$156,890	Interest on Investments	<ul style="list-style-type: none"> Based upon current investments held by County Treasurer and projected interest earnings on overnight deposits.
\$225,859	Medicaid Reimbursement	<ul style="list-style-type: none"> Based on reimbursement billing for 2015-16. Program includes nursing, RBHS, and other billable services. Total Medicaid revenue reflects the gross reimbursement for billable services. The State recoups a 29.92% required match.
(\$120,724)	Other Local Revenues	<ul style="list-style-type: none"> Based on 2014-15 audited revenues.

Intergovernmental Revenue: (\$33,568)

(\$33,568)	Payments From Other Gov Units	<ul style="list-style-type: none"> Revenue received for services rendered to students from other school districts. Based on 2015-16 projected revenue.
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State Revenue: \$11,539,284

\$1,522,904	Restricted Grants	<ul style="list-style-type: none">Handicapped Transportation, Home Schooling, and School Bus Drivers Salary. Based upon actual 2015-16 revenue received and House version of the State Budget.
\$3,365,403	Fringe Benefits Employer Contributions	<ul style="list-style-type: none">Based on the House version of the State Budget.
(\$1,226,792)	Retiree Insurance	<ul style="list-style-type: none">Based on the House version of the State Budget.
\$6,735,617	Education Finance Act	<ul style="list-style-type: none">Based on a 812 projected increase in student enrollment and a base student cost of \$2,350 as recommended by the House.
\$964,169	Reimbursement for Local Property Tax Relief	<ul style="list-style-type: none">Beginning 2007-08, ACT 388 exempts 100% of the fair market value of owner-occupied real property from school operating taxes. The Act is comprised of three tiers.<p>Tier I is previous reimbursement for the first \$100,000 of appraised value of owner occupied real property.</p><p>Tier II is the previous reimbursement on the first \$50,000 appraised value for taxpayers sixty-five and over, or those totally and permanently disabled or legally blind. This is also known as Homestead Exemption.</p><p>Tier III is "final reimbursement" to fully fund the property tax relief for school operations on residential property. As 2007-08 was the base year, all future Tier III payments will be limited to the actual Tier III collections for 2007-08 plus a per pupil share of the growth in the fund. The growth in the reimbursement is limited to the CPI and State population growth.</p>
\$ 197,304	Other State Property Tax Revenue	<ul style="list-style-type: none">Reimbursement to school districts from the Department of Revenue and Taxation for the loss of school tax revenue as a result of tax exemptions from motor carriers. Based upon 2014-15 actual collections.

(\$19,321)	Other State Revenue	<ul style="list-style-type: none"> Based on 2014-15 audited revenue.
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Federal Revenue: (\$40,586)

(\$40,586)	Other Federal Revenue	<ul style="list-style-type: none"> Reimbursement for ROTC salaries. Based on 2014-15 audited revenue.
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Other Financing Sources: \$1,929,732

\$1,552,635	Transfers from Other Funds	<ul style="list-style-type: none"> Based on House version of the State Budget. Includes: EIA teacher's salary increase and fringe transfer.
\$301,686	Transfers/Indirect Cost	<ul style="list-style-type: none"> Based on projected Food Service and other Federal program costs.
\$75,411	Sale of Fixed Assets	<ul style="list-style-type: none"> Based on 2014-15 audited revenue.

SPECIAL REVENUE FUND: \$963,390

Local Revenue \$146,954

\$146,954	Other Local Revenues	<ul style="list-style-type: none"> Includes revenue projections for after-school programs at twenty three elementary schools.
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State Revenue: (\$1,658,595)

\$256,950	Summer Reading Camps	<ul style="list-style-type: none"> Funding to provide students who are significantly below third grade reading proficiency with the opportunity to receive intensive instructional services and support during the summer. Based on current allocation.
(\$460,396)	K-12 Technology Initiative	<ul style="list-style-type: none"> To improve bandwidth, wireless connectivity, and the expansion of 1:1 technology initiatives. Based on the House version of the State Budget.

(\$659,592)	Digital Instructional Materials	<ul style="list-style-type: none"> Funding for 2015-16 was eliminated. Prior year carryover funds were budgeted for 2015-16.
(\$712,381)	Student Health & Fitness – Nurses	<ul style="list-style-type: none"> Partial funding shift to Education Improvement Act Fund. Based on House Version of the State Budget.
(\$83,176)	Other State Revenues	<ul style="list-style-type: none"> Includes EEDA Career Specialists, First Steps, Student Health and Fitness, and Reimbursement for the Twelve-Month Agriculture Program.

Federal Revenue: \$2,475,481

\$2,265,858	Title I	<ul style="list-style-type: none"> Based on 2015-16 allocation and prior year's carryover.
\$282,198	Title II Math and Science Partnership	<ul style="list-style-type: none"> Based on 2015-16 allocation.
(\$106,475)	IDEA Preschool	<ul style="list-style-type: none"> Based on 2015-16 allocation and prior year's carryover.
\$33,900	Other Federal Revenues	<ul style="list-style-type: none"> Includes IDEA, Vocational Aid, Title III-ESOL, and Adult Education.

Other Financing Sources: (\$450)

\$450	Transfer from General Fund	<ul style="list-style-type: none"> Transfer from General Fund for Athletic Support
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EDUCATION IMPROVEMENT ACT FUND: \$2,294,513

State Revenue: \$2,294,513

(\$65,543)	At Risk Student Learning	<ul style="list-style-type: none"> Based on the House version of the State Budget plus \$1,994,031 projected carryover.
(\$429,443)	Four-Year-Old Early Childhood	<ul style="list-style-type: none"> Based on the 2015-16 allocation.

\$1,348,695	Reading Coaches	<ul style="list-style-type: none"> Based on the House version of the State Budget.
(\$1,092,205)	Aid to Districts	<ul style="list-style-type: none"> Based on the House version of the State Budget. The current year's funding included an allocation of \$1,380,925 plus \$500,000 projected carryover.
(\$268,062)	National Board Certification	<ul style="list-style-type: none"> Based on current National Board Certified Teachers. Horry County School District currently has 370 teachers with this designation & will have 354 in 2016-17.
\$1,433,768	Teacher Salary Increase	<ul style="list-style-type: none"> Based on the House version of the State Budget.
\$442,632	Technology Professional Development	<ul style="list-style-type: none"> Based on the House version of the State Budget plus \$219,456 projected carryover.
\$587,135	Student Health & Fitness – Nurses	<ul style="list-style-type: none"> Partial funding shift from Special Revenue Fund. Based on House Version of the State Budget.
\$337,536	Other State Revenues	<ul style="list-style-type: none"> Includes Professional Development, High Schools that Work, Adult Education, EEDA Supplies & Materials, and Teacher Supplies. Based on House version of State Budget.

DEBT SERVICE FUND: \$2,445,332

Local Revenue: \$2,409,483

\$236,749	Ad Valorem Taxes	<ul style="list-style-type: none"> Includes current and delinquent taxes. Projected value of a mill for 2016-17 (current and delinquent) is \$1,998,750
(\$22,697)	Penalties on Taxes	<ul style="list-style-type: none"> Based upon 2015-16 projected revenue.
\$2,108,419	Other Property Tax Revenue	<ul style="list-style-type: none"> Based upon projected 2016-17 receipts of the one cent local option sales tax for school construction.

\$39,040	Revenue in Lieu of Taxes	<ul style="list-style-type: none"> Based upon 2015-16 projected revenue.
\$47,972	Interest on Investments	<ul style="list-style-type: none"> Based upon current investments held by County Treasurer and projected interest earnings on overnight deposits.

State Revenue: \$35,849

\$16,527	Homestead Exemption	<ul style="list-style-type: none"> Reimbursement on the first \$50,000 assessed value for taxpayers sixty-five and over, or those totally and permanently disabled or legally blind. Based upon 2015-16 projected revenue.
\$15,074	Manufacturer's Depreciation Reimbursement	<ul style="list-style-type: none"> Reimbursement to school districts from the Department of Revenue and Taxation for the loss of school tax revenue as a result of tax exemptions for industries. Based upon 2015-16 projected revenue.
\$4,248	Other State Property Tax Revenue	<ul style="list-style-type: none"> Reimbursement to school districts from the Department of Revenue and Taxation for the loss of school tax revenue as a result of tax exemptions from motor carriers. Based upon 2015-16 projected revenue.

SCHOOL BUILDING FUND: (\$27,121,078)

Local Revenue: \$58,922

\$58,922	Interest on Investments	<ul style="list-style-type: none"> Based upon current investments and cash flow projections.
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Other Financing Sources: (\$27,180,000)

(\$23,980,000)	Proceed from General Obligation Bonds	<ul style="list-style-type: none"> Sale of 8% General Obligation Bonds to fund the Short-Term Capital Plan
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(\$3,200,000)	Transfer from Debt Service Fund	<ul style="list-style-type: none"> In 2016-17, the District plans to transfer proceeds in the amount of \$31.9 million from the Education Capital Improvement Sales Tax for: <ul style="list-style-type: none"> Construction Management - \$2,247,266 Short-term Capital Plan - \$29,652,734
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FOOD SERVICE FUND: (\$463,759)

Local Revenue: (\$518,040)

(\$341,050)	Lunch Sales to Pupils	<ul style="list-style-type: none"> Based on current revenue and projected average daily participation.
\$8,100	Lunch Sales to Adults	<ul style="list-style-type: none"> Based on current revenue and projected average daily participation.
(\$183,200)	Special Sales to Pupils	<ul style="list-style-type: none"> Based on current revenue and projected average daily participation.
(\$2,000)	Special Sales to Adults	<ul style="list-style-type: none"> Based on current revenue and projected average daily participation.
\$110	Other Local Revenue	<ul style="list-style-type: none"> Based on projected 2015-16 revenues

Federal Revenue: (\$13,810)

(\$408,338)	School Lunch Program	<ul style="list-style-type: none"> Based on projected USDA reimbursement rates and average daily participation.
\$394,528	School Breakfast Program	<ul style="list-style-type: none"> Based on projected USDA reimbursement rates and average daily participation.

Other Financing Sources: \$68,091

\$68,091	Transfer from General Fund	<ul style="list-style-type: none"> Transfer from General Fund to offset employee benefits.
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PUPIL ACTIVITY FUND: \$196,116

Local Revenue: \$196,116

\$196,116 Other Local
Revenue

- Based upon 2015-16 revenue projections. Includes, Admissions, Bookstore Sales, Pupil Activity Membership Dues and Fees, and other Miscellaneous Revenue.



Budget Summary

Combined Budget Statement
Fiscal Year 2016-17

All Funds

	Governmental Funds	Proprietary and Fiduciary Funds	Total All Funds	Percent To Total
Revenues:				
Local	\$ 277,614,605	\$ 12,630,219	\$ 290,244,824	54.44%
Intergovernmental	161,948	-	161,948	0.03%
State	198,293,113	16,845	198,309,958	37.20%
Federal	28,612,921	15,773,565	44,386,486	8.33%
Total Revenues	\$ 504,682,587	\$ 28,420,629	\$ 533,103,216	100.00%
Expenditures/Expenses:				
Instruction	\$ 291,275,894	\$ 160,470	\$ 291,436,364	38.57%
Supporting Services	154,274,551	27,444,287	181,718,838	24.05%
Community Services	1,877,685	115	1,877,800	0.25%
Debt Services	43,290,910	-	43,290,910	5.73%
Facilities Acquisitions and Construction Services	237,195,327	-	237,195,327	31.40%
Total Expenditures/Expenses	\$ 727,914,367	\$ 27,604,872	\$ 755,519,239	100.00%
Excess of Revenues Over (Under) Expenditures/Expenses	\$ (223,231,780)	\$ 815,757	\$ (222,416,023)	
Other Financing Sources (Uses):				
Payments to Other Governmental Units	\$ (119,000)	\$ -	\$ (119,000)	(0.28%)
Proceeds from General Obligation Bonds	50,000,000	-	50,000,000	118.43%
Medicaid Payments to SDE	(1,173,656)	-	(1,173,656)	(2.78%)
Payments to Public Charter Schools	(6,974,884)	-	(6,974,884)	(16.52%)
Sale of Fixed Assets	100,787	-	100,787	0.24%
Other Financing Sources	385,480	-	385,480	0.91%
Transfers from Other Funds	40,718,376	684,162	41,402,538	98.07%
Transfers from Other Funds/Indirect Cost	2,728,109	-	2,728,109	6.46%
Transfers to Other Funds	(41,402,538)	-	(41,402,538)	(98.07%)
Transfers to Other Funds/Indirect Cost	(1,097,478)	(1,630,631)	(2,728,109)	(6.46%)
Total Other Financing Sources (Uses)	\$ 43,165,196	\$ (946,469)	\$ 42,218,727	100.00%
Excess of Revenues Over (Under) Expenditures/Expenses and Other Financing Sources (Uses)	\$ (180,066,584)	\$ (130,712)	\$ (180,197,296)	
Fund Balance/Retained Earnings, July 1	321,697,295	12,859,674	334,556,969	
Fund Balance/Retained Earnings, June 30	\$ 141,630,711	\$ 12,728,962	\$ 154,359,673	

	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Total All Governmental Funds
Revenues:						
Local	\$ 200,799,180	\$ 1,914,135	\$ -	\$ 74,810,669	\$ 90,621	\$ 277,614,605
Intergovernmental	161,948	-	-	-	-	161,948
State	167,737,488	3,851,065	25,901,972	802,588	-	198,293,113
Federal	695,305	27,917,616	-	-	-	28,612,921
Total Revenues	\$ 369,393,921	\$ 33,682,816	\$ 25,901,972	\$ 75,613,257	\$ 90,621	\$ 504,682,587
Expenditures:						
Instruction	\$ 239,190,034	\$ 23,091,154	\$ 13,320,775	\$ -	\$ 15,673,931	\$ 291,275,894
Supporting Services	143,437,661	7,297,875	3,539,015	-	-	154,274,551
Community Services	849	1,876,836	-	-	-	1,877,685
Debt Services	-	-	-	43,290,910	-	43,290,910
Facilities Acquisitions & Construction Services	-	-	-	-	237,195,327	237,195,327
Total Expenditures	\$ 382,628,544	\$ 32,265,865	\$ 16,859,790	\$ 43,290,910	\$ 252,869,258	\$ 727,914,367
Excess of Revenues Over (Under)	\$ (13,234,623)	\$ 1,416,951	\$ 9,042,182	\$ 32,322,347	\$ (252,778,637)	\$ (223,231,780)
Expenditures						
Other Financing Sources (Uses):						
Payments to Other Governmental Units	\$ (119,000)	\$ -	\$ -	\$ -	\$ -	\$ (119,000)
Proceeds from General Obligation Bonds	-	-	-	-	50,000,000	50,000,000
Medicaid Payments to SDE	(1,173,656)	-	-	-	-	(1,173,656)
Payments to Public Charter Schools	(6,175,105)	(447,723)	(352,056)	-	-	(6,974,884)
Sale of Fixed Assets	100,787	-	-	-	-	100,787
Other Financing Sources	385,480	-	-	-	-	385,480
Transfer from Other Funds	8,690,126	128,250	-	-	31,900,000	40,718,376
Transfer from Other Funds/Indirect Cost	2,728,109	-	-	-	-	2,728,109
Transfer to Other Funds	(812,412)	-	(8,690,126)	(31,900,000)	-	(41,402,538)
Transfer to Other Funds/Indirect Cost	-	(1,097,478)	-	-	-	(1,097,478)
Total Other Financing Sources (Uses)	\$ 3,624,329	\$ (1,416,951)	\$ (9,042,182)	\$ (31,900,000)	\$ 81,900,000	\$ 43,165,196
Excess of Revenues Over (Under)						
Expenditures and Other						
Financing Sources (Uses)	\$ (9,610,294)	\$ -	\$ -	\$ 422,347	\$ (170,878,637)	\$ (180,066,584)
Fund Balance, July 1	88,716,038	-	-	2,924,653	230,056,604	321,697,295
Fund Balance, June 30	\$ 79,105,744	\$ -	\$ -	\$ 3,347,000	\$ 59,177,967	\$ 141,630,711

	Proprietary Fund Type Food Service Fund	Fiduciary Fund Type Pupil Activity Fund	Total Proprietary And Fiduciary Funds
Revenues:			
Local	\$ 5,197,580	\$ 7,432,639	\$ 12,630,219
State	16,845	-	16,845
Federal	15,773,565	-	15,773,565
Total Revenues	\$ 20,987,990	\$ 7,432,639	\$ 28,420,629
Expenses/Expenditures:			
Instruction	\$ -	\$ 160,470	\$ 160,470
Supporting Services	20,172,233	7,272,054	27,444,287
Community Services	-	115	115
Total Expenses/Expenditures	\$ 20,172,233	\$ 7,432,639	\$ 27,604,872
Excess of Revenues Over (Under) Expenses/Expenditures	\$ 815,757	\$ -	\$ 815,757
Other Financing Sources (Uses):			
Transfers from Other Funds	\$ 684,162	\$ -	\$ 684,162
Transfers to Other Funds/Indirect Cost	(1,630,631)	-	(1,630,631)
Total Other Financing Sources (Uses)	\$ (946,469)	\$ -	\$ (946,469)
Excess of Revenues Over (Under) Expenses/Expenditures and Other Financing Sources (Uses)	\$ (130,712)	\$ -	\$ (130,712)
Retained Earnings/Fund Balance, July 1	6,708,286	6,151,388	12,859,674
Retained Earnings/Fund Balance, June 30	\$ 6,577,574	\$ 6,151,388	\$ 12,728,962

*Two-Year Comparison
2015-16 To 2016-17*

*Comparative Budget Summary
General Fund*

	2015-16 Adopted Budget	2016-17 Proposed Budget	2015-16 to 2016-17	
			Increase/ (Decrease)	Percent Change
Revenues:				
Local				
Ad Valorem (Current & Delinquent Taxes)	\$ 185,542,222	\$ 188,559,005	\$ 3,016,783	1.63%
Medicaid Reimbursement	3,820,649	4,046,508	225,859	5.91%
Other	8,564,380	8,193,667	(370,713)	(4.33%)
Intergovernmental	195,516	161,948	(33,568)	(17.17%)
State				
Education Finance Act	\$ 66,556,909	\$ 73,273,205	\$ 6,716,296	10.09%
ACT 388	34,336,407	34,759,545	423,138	1.23%
Reimbursement of Local Property Tax Relief	11,057,149	11,598,180	541,031	4.89%
Homestead Exemption	3,952,008	3,952,008	-	-
Merchant's Inventory Tax	701,824	701,824	-	-
Other	39,593,907	43,452,726	3,858,819	9.75%
Federal				
ROTC	\$ 735,891	\$ 695,305	\$ (40,586)	(5.52%)
Total Revenue	\$ 355,056,862	\$ 369,393,921	\$ 14,337,059	4.04%
Expenditures:				
Instruction				
Salaries	\$ 160,120,832	\$ 165,916,531	\$ 5,795,699	3.62%
Employee Benefits	57,984,995	61,489,553	3,504,558	6.04%
Purchased Services	4,682,838	4,439,537	(243,301)	(5.20%)
Materials & Supplies	6,398,853	6,884,008	485,155	7.58%
Capital Outlay	446,071	418,692	(27,379)	(6.14%)
Other	47,359	46,036	(1,323)	(2.79%)
Total Instruction	\$ 229,680,948	\$ 239,194,357	\$ 9,513,409	4.14%
Supporting Services				
Salaries	\$ 73,153,739	\$ 75,579,181	\$ 2,425,442	3.32%
Employee Benefits	29,976,545	31,695,136	1,718,591	5.73%
Purchased Services	12,032,865	13,202,823	1,169,958	9.72%
Materials & Supplies	18,481,711	20,203,268	1,721,557	9.31%
Capital Outlay	2,105,194	2,519,712	414,518	19.69%
Other	226,039	233,218	7,179	3.18%
Total Supporting Services	\$ 135,976,093	\$ 143,433,338	\$ 7,457,245	5.48%

*Two-Year Comparison
2015-16 To 2016-17*

*Comparative Budget Summary
General Fund*

	2015-16 Adopted Budget	2016-17 Proposed Budget	2015-16 to 2016-17	
			Increase/ (Decrease)	Percent Change
Community Services				
Salaries	\$ 600	\$ 789	\$ 189	31.50%
Employee Benefits	142	60	(82)	(57.75%)
Total Community Services	\$ 742	\$ 849	\$ 107	14.42%
Total Expenditures	\$ 365,657,783	\$ 382,628,544	\$ 16,970,761	4.64%
Excess of Revenues Over (Under) Expenditures	\$ (10,600,921)	\$ (13,234,623)	\$ (2,633,702)	24.84%
Other Financing Sources (Uses):				
Payments to Other Governmental Units	\$ (99,000)	\$ (119,000)	\$ (20,000)	20.20%
Medicaid Payments to SDE	(1,150,079)	(1,173,656)	(23,577)	2.05%
Payments to Public Charter Schools	(6,152,380)	(6,175,105)	(22,725)	0.37%
Transfer from Other Funds	7,137,491	8,690,126	1,552,635	21.75%
Transfer from Other Funds/Indirect Cost	2,426,423	2,728,109	301,686	100.00%
Sale of Fixed Assets	25,376	100,787	75,411	297.17%
Other Financing Sources	385,480	385,480	-	-
Transfer to Other Funds	(744,771)	(812,412)	(67,641)	9.08%
Total Other Financing Sources (Uses)	\$ 1,828,540	\$ 3,624,329	\$ 1,795,789	98.21%
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ (8,772,381)	\$ (9,610,294)		
Projected Fund Balance, June 30	\$ 76,377,566	\$ 79,105,744		
Non-Spendable for Inventory and Prepayments	(2,525,666)	(2,466,218)		
Assigned for School Carryover Budgets	(552,112)	(494,832)		
Assigned for Central Carryover Budgets	(5,176,560)	(2,962,535)		
Minimum Fund Balance	(51,184,827)	(54,521,159)		
Unassigned Fund Balance	\$ 16,938,401	\$ 18,661,000		



*Budgeted Revenues and
Other Financing Sources*

*Three-Year Comparison
2014-15 To 2016-17*

*Comprehensive Budgeted
Revenues and Other Financing Sources - All Funds*

Revenues by Source	2014-15	2015-16	2016-17	2015-16 to 2016-17	
	Audited Actual	Adopted Budget	Proposed Budget	Increase / (Decrease)	Percent Change
LOCAL					
Ad Valorem Taxes	\$ 200,500,564	\$ 205,292,973	\$ 208,546,505	\$ 3,253,532	1.58%
Penalties on Taxes	2,092,669	2,252,955	2,115,978	(136,977)	(6.08%)
Education Capital Improvement Sales/Use Tax Act	53,009,130	51,960,893	54,069,312	2,108,419	4.06%
Revenue in Lieu of Taxes	687,650	777,148	615,259	(161,889)	(20.83%)
Revenue in Lieu of Taxes (MCBP)	5,037,030	5,266,346	5,174,676	(91,670)	(1.74%)
Regular Day School from Patrons	47,661	46,863	65,915	19,052	40.65%
Tuition-Adult Education from Patrons	320	7,884	6,272	(1,612)	(20.45%)
Tuition-Summer School from Patrons	8,336	-	-	-	-
Interest on Investments	429,947	212,119	489,313	277,194	130.68%
Lunch Sales to Pupils	3,495,753	3,903,702	3,562,652	(341,050)	(8.74%)
Breakfast Sales to Pupils	6,012	29,300	21,300	(8,000)	(27.30%)
Ala Carte Sales to Pupils	868,181	1,234,668	1,051,468	(183,200)	(14.84%)
Lunch Sales to Adults	404,793	470,800	478,900	8,100	1.72%
Breakfast Sales to Adults	1,272	3,375	4,085	710	21.04%
Ala Carte Sales to Adults	47,708	61,600	59,600	(2,000)	(3.25%)
Admissions	850,692	8,077	8,053	(24)	(0.30%)
Bookstore Sales	240,492	246,690	263,743	17,053	6.91%
Pupil Organization Memberships Dues and Fees	26,654	21,833	25,175	3,342	15.31%
Student Fees	268,058	512	20	(492)	(96.09%)
Other Pupil Activity Income	6,711,707	6,669,524	6,838,058	168,534	2.53%
SUBTOTAL LOCAL REVENUES	\$ 274,734,629	\$ 278,467,262	\$ 283,396,284	\$ 4,929,022	1.77%

*Three-Year Comparison
2014-15 To 2016-17*

*Comprehensive Budgeted
Revenues and Other Financing Sources - All Funds*

Revenues by Source	2014-15	2015-16	2016-17	2015-16 to 2016-17	
	Audited Actual	Adopted Budget	Proposed Budget	Increase / (Decrease)	Percent Change
LOCAL (continued)					
Rentals	\$ 216,700	\$ 304,432	\$ 284,027	\$ (20,405)	(6.70%)
Contributions & Donations From Private Sources	144,320	159,374	181,455	22,081	13.85%
Medicaid Reimbursement	3,368,149	3,820,649	4,046,508	225,859	5.91%
Refund of Prior Years' Expenditures	207,540	88,812	71,385	(17,427)	(19.62%)
Receipt of Insurance Proceeds	29,571	25,731	104,022	78,291	304.27%
Receipt of Legal Settlements	-	4,809	1,050	(3,759)	(78.17%)
Revenue from Other Local Sources	2,729,150	2,208,391	2,160,093	(48,298)	(2.19%)
TOTAL LOCAL REVENUES	\$ 281,430,059	\$ 285,079,460	\$ 290,244,824	\$ 5,165,364	1.81%
Funding Sources:					
General Fund	\$ 192,627,999	\$ 197,927,251	\$ 200,799,180	\$ 2,871,929	1.45%
Special Revenue Fund	2,523,586	1,767,181	1,914,135	146,954	8.32%
Debt Service Fund	72,998,603	72,401,186	74,810,669	2,409,483	3.33%
School Building Fund	90,621	31,699	90,621	58,922	185.88%
Food Service Fund	5,087,075	5,715,620	5,197,580	(518,040)	(9.06%)
Pupil Activity Fund	8,102,175	7,236,523	7,432,639	196,116	2.71%
INTERGOVERNMENTAL					
Payments from Other Governmental Units	\$ 36,536	\$ 195,516	\$ 161,948	\$ (33,568)	(17.17%)
TOTAL INTERGOVERNMENTAL REVENUE	\$ 36,536	\$ 195,516	\$ 161,948	\$ (33,568)	(17.17%)
Funding Sources:					
General Fund	\$ 36,536	\$ 195,516	\$ 161,948	\$ (33,568)	(17.17%)

*Three-Year Comparison
2014-15 To 2016-17*

*Comprehensive Budgeted
Revenues and Other Financing Sources - All Funds*

Revenues by Source	2014-15	2015-16	2016-17	2015-16 to 2016-17	
	Audited Actual	Adopted Budget	Proposed Budget	Increase / (Decrease)	Percent Change
State					
Twelve Month Agriculture Program	\$ 43,134	\$ 43,135	\$ 50,568	\$ 7,433	17.23%
Education & Economic Development Act	1,059,625	1,097,161	1,178,675	81,514	7.43%
Student Health & Fitness	307,409	311,429	311,703	274	0.09%
Handicapped Transportation	17,491	23,699	23,699	-	-
Home Schooling	2,101	3,150	3,150	-	-
Reading Coaches	-	62,730	-	(62,730)	(100.00%)
Child Development Program Expansion	94,360	-	-	-	-
Preschool Programs for Children with Disabilities	62,730	-	-	-	-
Student Health & Fitness-Nurses	845,711	942,770	230,389	(712,381)	(75.56%)
Food Service Program Aid	1,153	16,845	16,845	-	-
Adult Ed Supplemental Nutrition Assistance Program	29,836	-	-	-	-
School Bus Drivers Salary	2,120,939	1,661,064	3,191,361	1,530,297	92.13%
EAA Bus Driver Salary and Fringe	12,166	12,597	12,597	-	-
Transportation Workers' Compensation	187,262	187,262	185,430	(1,832)	(0.98%)
Summer Reading Camp	71,522	-	256,950	256,950	100.00%
Fringe Benefits Employer Contributions	25,515,749	27,182,056	30,547,459	3,365,403	12.38%
Retiree Insurance	9,491,537	9,885,436	8,658,644	(1,226,792)	(12.41%)
Education License Plates	8,494	-	-	-	-
Technology Professional Development	27,899	-	-	-	-
Other State Revenue	13,172	-	-	-	-
Other Restricted State Grants	-	24,972	19,411	(5,561)	(22.27%)
SUBTOTAL STATE REVENUES	\$ 39,912,290	\$ 41,454,306	\$ 44,686,881	\$ 3,232,575	7.80%

*Three-Year Comparison
2014-15 To 2016-17*

*Comprehensive Budgeted
Revenues and Other Financing Sources - All Funds*

Revenues by Source	2014-15 Audited Actual	2015-16 Adopted Budget	2016-17 Proposed Budget	2015-16 to 2016-17	
				Increase / (Decrease)	Percent Change
STATE (continued)					
Education Finance Act	\$ 59,979,883	\$ 66,556,909	\$ 73,273,205	\$ 6,716,296	10.09%
Adept	46,366	-	-	-	-
Level Data	47,454	-	-	-	-
Technology Initiative	10,000	-	-	-	-
Arts in Education	8,102	-	-	-	-
Professional Development	216,429	230,272	231,041	769	0.33%
Technology Professional Development	-	-	442,632	442,632	100.00%
Formative Assessment	204,167	-	-	-	-
Career and Technology Education Equipment	277,786	268,807	335,912	67,105	24.96%
Science Kits Refurbishment	156,981	166,344	130,760	(35,584)	(21.39%)
National Board Salary Supplement	3,335,729	3,341,106	3,073,044	(268,062)	(8.02%)
Teacher of the Year Awards	1,077	1,077	1,077	-	-
At Risk Student Learning	6,908,471	6,824,472	6,758,929	(65,543)	(0.96%)
EIA Reading Coaches	-	-	1,348,695	1,348,695	100.00%
Four-Year-Old Early Childhood Program	353,802	1,623,026	1,193,583	(429,443)	(26.46%)
CDEP Program	-	-	84,360	84,360	100.00%
Academically/Artistically Advantaged	295,007	-	-	-	-
Teacher Salary Increase	6,637,196	6,544,651	7,978,419	1,433,768	21.91%
School Employer's Contributions	1,148,277	1,112,591	1,087,836	(24,755)	(2.22%)
SUBTOTAL STATE REVENUES	\$ 119,539,017	\$ 128,123,561	\$ 140,626,374	\$ 12,502,813	9.76%

*Three-Year Comparison
2014-15 To 2016-17*

*Comprehensive Budgeted
Revenues and Other Financing Sources - All Funds*

Revenues by Source	2014-15 Audited Actual	2015-16 Adopted Budget	2016-17 Proposed Budget	2015-16 to 2016-17	
				Increase / (Decrease)	Percent Change
STATE (continued)					
Adult Education	\$ 356,535	\$ 370,772	\$ 481,142	\$ 110,370	29.77%
Reading	176,045	183,576	184,113	537	0.29%
Teacher Supplies	720,250	723,511	755,000	31,489	4.35%
High Schools that Work	78,124	81,117	57,958	(23,159)	(28.55%)
Student Haelth & Fitness	63,759	68,313	655,448	587,135	859.48%
Aid to Districts - Special Education	12,636	-	-	-	-
Aid to Districts	2,708,287	1,899,514	807,309	(1,092,205)	(57.50%)
School-To-Work Transition Act	91,552	96,923	97,430	507	0.52%
EEDA At Risk Supplemental Programs	54,889	-	-	-	-
EAA Homework Center Grants	34,132	-	-	-	-
EEDA Supplies Program	-	-	124,499	124,499	100.00%
EEDA Supplies & Materials	-	71,387	72,785	1,398	1.96%
6-8 Enhancement	55,867	104,168	-	(104,168)	(100.00%)
K-5 Competitive Grants	1,347,630	-	-	-	-
Digital Instructional Material	659,587	659,592	-	(659,592)	(100.00%)
Technology Funding	1,347,574	1,896,802	1,436,406	(460,396)	(24.27%)
SUBTOTAL STATE REVENUES	\$ 127,245,884	\$ 134,279,236	\$ 145,298,464	\$ 11,019,228	8.21%

*Three-Year Comparison
2014-15 To 2016-17*

*Comprehensive Budgeted
Revenues and Other Financing Sources - All Funds*

Revenues by Source	2014-15 Audited Actual	2015-16 Adopted Budget	2016-17 Proposed Budget	2015-16 to 2016-17	
				Increase / (Decrease)	Percent Change
STATE (continued)					
Reimbursement for Local Residential Property Tax Relief	\$ 11,700,436	\$ 11,057,149	\$ 11,598,180	\$ 541,031	4.89%
Homestead Exemption (Tier II)	4,483,728	4,467,201	4,483,728	16,527	0.37%
ACT 388	33,175,809	34,336,407	34,759,545	423,138	1.23%
Merchant's Inventory Tax	903,809	903,809	903,809	-	-
Manufacturer's Depreciation Reimbursement	256,221	276,396	292,614	16,218	5.87%
Other State Property Tax Revenue	423,925	386,836	587,244	200,408	51.81%
Revenue from Other State Sources	437,402	391,873	386,374	(5,499)	(1.40%)
TOTAL STATE REVENUES	\$ 178,627,214	\$ 186,098,907	\$ 198,309,958	\$ 12,211,051	6.56%
Funding Sources:					
General Fund	\$ 147,497,492	\$ 156,198,204	\$ 167,737,488	\$ 11,539,284	7.39%
Special Revenue Fund	6,399,980	5,509,660	3,851,065	(1,658,595)	(30.10%)
Education Improvement Act Fund	23,943,053	23,607,459	25,901,972	2,294,513	9.72%
Debt Service Fund	785,536	766,739	802,588	35,849	4.68%
Food Service Fund	1,153	16,845	16,845	-	-
FEDERAL					
Vocational Aid	\$ 600,639	\$ 623,722	\$ 629,571	\$ 5,849	0.94%
Title I	13,791,837	13,547,924	15,813,782	2,265,858	16.72%
Mathematics & Science Partnership Program - Title I	-	-	282,198	282,198	100.00%
Language Instruction for Limited English Proficient Students	298,729	267,451	323,798	56,347	21.07%
Improving Teacher Quality	1,176,352	1,202,816	1,156,650	(46,166)	(3.84%)
Adult Education-Basic	279,136	248,807	290,552	41,745	16.78%
SUBTOTAL FEDERAL REVENUES	\$ 16,146,693	\$ 15,890,720	\$ 18,496,551	\$ 2,605,831	16.40%

*Three-Year Comparison
2014-15 To 2016-17*

*Comprehensive Budgeted
Revenues and Other Financing Sources - All Funds*

Revenues by Source	2014-15 Audited Actual	2015-16 Adopted Budget	2016-17 Proposed Budget	2015-16 to 2016-17	
				Increase / (Decrease)	Percent Change
FEDERAL (continued)					
Adult English Literacy	\$ 13,264	\$ -	\$ -	-	-
IDEA-Individuals with Disabilities Education Act	8,624,786	8,992,099	8,992,099	-	-
IDEA-Preschool Grant	148,854	456,764	350,289	(106,475)	(23.31%)
School Lunch and Afternoon Snacks Program	10,606,714	11,435,975	11,027,637	(408,338)	(3.57%)
School Breakfast Program	4,272,175	4,351,400	4,745,928	394,528	9.07%
Fresh Fruits & Vegetables Program	69,585	-	-	-	-
21st Century Community Learning Center	156,970	-	-	-	-
USDA Commodities	1,218,009	-	-	-	-
ROTC	736,712	735,891	695,305	(40,586)	(5.52%)
Other Federal Revenue	84,886	102,552	78,677	(23,875)	(23.28%)
TOTAL FEDERAL REVENUES	\$ 42,078,648	\$ 41,965,401	\$ 44,386,486	\$ 2,421,085	5.77%
Funding Sources:					
General Fund	\$ 736,712	\$ 735,891	\$ 695,305	\$ (40,586)	(5.52%)
Special Revenue Fund	25,175,453	25,442,135	27,917,616	2,475,481	9.73%
Food Service Fund	16,166,483	15,787,375	15,773,565	(13,810)	(0.09%)
OTHER FINANCING SOURCES					
Transfer from General Fund	\$ 1,819,221	\$ 744,771	\$ 812,412	\$ 67,641	9.08%
Transfer from Special Revenue Fund	648,534	-	-	-	-
Transfer from Education Improvement Act Fund	7,477,935	7,137,491	8,690,126	1,552,635	21.75%
SUBTOTAL OTHER FINANCING SOURCES	\$ 9,945,690	\$ 7,882,262	\$ 9,502,538	\$ 1,620,276	20.56%

*Three-Year Comparison
2014-15 To 2016-17*

*Comprehensive Budgeted
Revenues and Other Financing Sources - All Funds*

Revenues by Source	2014-15	2015-16	2016-17	2015-16 to 2016-17	
	Audited Actual	Adopted Budget	Proposed Budget	Increase / (Decrease)	Percent Change
OTHER FINANCING SOURCES (continued)					
Transfer from Debt Service Fund	\$ 38,500,000	\$ 35,100,000	\$ 31,900,000	\$ (3,200,000)	(9.12%)
Transfer from School Building Fund	62,500	-	-	-	-
Transfer from Other Funds/Indirect Cost	2,209,776	2,426,423	2,728,109	301,686	12.43%
Proceeds from General Obligation Bonds	-	73,980,000	50,000,000	(23,980,000)	(32.41%)
Sale of Fixed Assets	150,850	25,376	100,787	75,411	297.17%
Other Financing Sources	160,926	385,480	385,480	-	-
TOTAL OTHER FINANCING SOURCES	\$ 51,029,742	\$ 119,799,541	\$ 94,616,914	\$ (25,182,627)	(21.02%)
Funding Sources:					
General Fund	\$ 9,996,987	\$ 9,974,770	\$ 11,904,502	\$ 1,929,732	19.35%
Special Revenue Fund	-	128,700	128,250	(450)	(0.35%)
School Building Fund	38,502,500	109,080,000	81,900,000	(27,180,000)	(24.92%)
Food Service Fund	1,814,312	616,071	684,162	68,091	11.05%
Pupil Activity Fund	715,943	-	-	-	-
TOTAL COMPREHENSIVE BUDGETED REVENUES AND OTHER FINANCING SOURCES	\$ 553,202,199	\$ 633,138,825	\$ 627,720,130	\$ (5,418,695)	(0.86%)
TOTAL FUNDING SOURCES:					
General Fund	\$ 350,895,726	\$ 365,031,632	\$ 381,298,423	\$ 16,266,791	4.46%
Special Revenue Fund	34,099,019	32,847,676	33,811,066	963,390	2.93%
Education Improvement Act Fund	23,943,053	23,607,459	25,901,972	2,294,513	9.72%
Debt Service Fund	73,784,139	73,167,925	75,613,257	2,445,332	3.34%
School Building Fund	38,593,121	109,111,699	81,990,621	(27,121,078)	(24.86%)
Food Service Fund	23,069,023	22,135,911	21,672,152	(463,759)	(2.10%)
Pupil Activity Fund	8,818,118	7,236,523	7,432,639	196,116	2.71%
TOTAL FUNDING SOURCES	\$ 553,202,199	\$ 633,138,825	\$ 627,720,130	\$ (5,418,695)	(0.86%)

Revenues by Source	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2016-17 Total
Local								
Ad Valorem Taxes	\$ 188,559,005	\$ -	\$ -	\$ 19,987,500	\$ -	\$ -	\$ -	\$ 208,546,505
Penalties on Taxes	1,925,172	-	-	190,806	-	-	-	2,115,978
Educ Capital IMP Sales/Use Tax Act	-	-	-	54,069,312	-	-	-	54,069,312
Revenue in Lieu of Taxes	555,010	-	-	60,249	-	-	-	615,259
Revenue in Lieu of Taxes (MCBP)	4,790,560	-	-	384,116	-	-	-	5,174,676
Regular Day School from Patrons	65,915	-	-	-	-	-	-	65,915
Tuition-Adult Education from Patrons	6,272	-	-	-	-	-	-	6,272
Interest on Investments	258,019	-	-	118,686	90,621	10,000	11,987	489,313
Lunch Sales to Pupils	-	-	-	-	-	3,562,652	-	3,562,652
Breakfast Sales to Pupils	-	-	-	-	-	21,300	-	21,300
Ala Carte Sales to Pupils	-	-	-	-	-	1,051,468	-	1,051,468
Lunch Sales to Adults	-	-	-	-	-	478,900	-	478,900
Breakfast Sales to Adults	-	-	-	-	-	4,085	-	4,085
Ala Carte Sales to Adults	-	-	-	-	-	59,600	-	59,600
Admissions	-	-	-	-	-	-	8,053	8,053
Bookstore Sales	-	-	-	-	-	-	263,743	263,743
Pupil Organization Memberships Dues	-	-	-	-	-	-	25,175	25,175
Student Fees	-	-	-	-	-	-	20	20
Other Pupil Activity Income	-	-	-	-	-	-	6,838,058	6,838,058
Rentals	84,421	100,000	-	-	-	-	99,606	284,027
Contributions & Donations From Private Sources	2,061	-	-	-	-	-	179,394	181,455
Medicaid Reimbursement	4,046,508	-	-	-	-	-	-	4,046,508
Refund of Prior Years' Expenditures	71,385	-	-	-	-	-	-	71,385
Receipt of Insurance Proceeds	104,022	-	-	-	-	-	-	104,022
Receipt of Legal Settlements	1,050	-	-	-	-	-	-	1,050
Revenue from Other Local Sources	329,780	1,814,135	-	-	-	9,575	6,603	2,160,093
Total Local Revenues	\$ 200,799,180	\$ 1,914,135	\$ -	\$ 74,810,669	\$ 90,621	\$ 5,197,580	\$ 7,432,639	\$ 290,244,824
Intergovernmental								
Payments from Other Governmental Units	\$ 161,948	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 161,948
Total Intergovernmental Revenues	\$ 161,948	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 161,948

Revenues by Source	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2016-17 Total
STATE								
Twelve Month Agriculture Program	\$ -	\$ 50,568	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,568
EEDA-Career Specialists	-	1,178,675	-	-	-	-	-	1,178,675
Student Health & Fitness	-	311,703	-	-	-	-	-	311,703
Handicapped Transportation	23,699	-	-	-	-	-	-	23,699
Home Schooling	3,150	-	-	-	-	-	-	3,150
Student Health & Fitness-Nurses	-	230,389	-	-	-	-	-	230,389
Food Service Program Aid	-	-	-	-	-	16,845	-	16,845
School Bus Drivers Salary	3,191,361	-	-	-	-	-	-	3,191,361
EAA Bus Driver Salary and Fringe	12,597	-	-	-	-	-	-	12,597
Transportation Workers' Compensation	185,430	-	-	-	-	-	-	185,430
Summer Reading Program	-	256,950	-	-	-	-	-	256,950
Fringe Benefits Employer Contributions	30,547,459	-	-	-	-	-	-	30,547,459
Retiree Insurance	8,658,644	-	-	-	-	-	-	8,658,644
Other Restricted State Grants	19,411	-	-	-	-	-	-	19,411
Education Finance Act	73,273,205	-	-	-	-	-	-	73,273,205
Professional Development	-	-	231,041	-	-	-	-	231,041
Technology Professional Development	-	-	442,632	-	-	-	-	442,632
Career and Technology Education Equipment	-	-	335,912	-	-	-	-	335,912
Science Kit Refurbishment	-	-	130,760	-	-	-	-	130,760
National Board Salary Supplement	-	-	3,073,044	-	-	-	-	3,073,044
Teacher of the Year Awards	-	-	1,077	-	-	-	-	1,077
EIA Reading Coaches	-	-	1,348,695	-	-	-	-	1,348,695
At Risk Student Learning	-	-	6,758,929	-	-	-	-	6,758,929
Four-Year-Old Early Childhood Program	-	-	1,193,583	-	-	-	-	1,193,583
CDEP Program	-	-	84,360	-	-	-	-	84,360
Teacher Salary Increase	-	-	7,978,419	-	-	-	-	7,978,419
School Employer's Contributions	-	-	1,087,836	-	-	-	-	1,087,836
Adult Education	-	-	481,142	-	-	-	-	481,142
Reading	-	-	184,113	-	-	-	-	184,113
Teacher Supplies	-	-	755,000	-	-	-	-	755,000
High Schools That Work	-	-	57,958	-	-	-	-	57,958

Revenues by Source	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2016-17 Total
(State Continued)								
Student Health & Fitness - Nurses	\$ -	\$ -	\$ 655,448	\$ -	\$ -	\$ -	\$ -	\$ 655,448
School-To-Work Transition Act	-	-	97,430	-	-	-	-	97,430
EEDA Supplies Programs	-	-	124,499	-	-	-	-	124,499
EEDA Supplies & Materials	-	-	72,785	-	-	-	-	72,785
Aid To Districts	-	-	807,309	-	-	-	-	807,309
Technology Funding	-	1,436,406	-	-	-	-	-	1,436,406
Reimbursement for Local Property Tax Relief	11,598,180	-	-	-	-	-	-	11,598,180
Homestead Exemption	3,952,008	-	-	531,720	-	-	-	4,483,728
ACT 388	34,759,545	-	-	-	-	-	-	34,759,545
Merchant's Inventory Tax	701,824	-	-	201,985	-	-	-	903,809
Manufacturer's Depreciation Reimbursement	256,311	-	-	36,303	-	-	-	292,614
Other State Property Tax Revenue	554,664	-	-	32,580	-	-	-	587,244
Revenue from Other State Sources	-	386,374	-	-	-	-	-	386,374
Total State Revenues	\$ 167,737,488	\$ 3,851,065	\$ 25,901,972	\$ 802,588	\$ -	\$ 16,845	\$ -	\$ 198,309,958
Federal								
Vocational Aid	\$ -	\$ 629,571	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 629,571
Title I	-	15,813,782	-	-	-	-	-	15,813,782
Math & Science Partnership Program	-	282,198	-	-	-	-	-	282,198
Language Instruction for Limited English Proficient Students	-	323,798	-	-	-	-	-	323,798
Improving Teacher Quality	-	1,156,650	-	-	-	-	-	1,156,650
Adult Education-Basic	-	290,552	-	-	-	-	-	290,552
IDEA-Individuals with Disabilities Education Act	-	8,992,099	-	-	-	-	-	8,992,099
IDEA-Preschool Grant	-	350,289	-	-	-	-	-	350,289
School Lunch and Afternoon Snacks Program	-	-	-	-	-	11,027,637	-	11,027,637
School Breakfast Program	-	-	-	-	-	4,745,928	-	4,745,928
ROTC	695,305	-	-	-	-	-	-	695,305
Other Federal Sources	-	78,677	-	-	-	-	-	78,677
Total Federal Revenues	\$ 695,305	\$ 27,917,616	\$ -	\$ -	\$ -	\$ 15,773,565	\$ -	\$ 44,386,486

Revenues by Source	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2016-17 Total
Other Financing Sources								
Transfer from General Fund	\$ -	\$ 128,250	\$ -	\$ -	\$ -	\$ 684,162	\$ -	\$ 812,412
Proceeds of General Obligation Bonds	-	-	-	-	50,000,000	-	-	50,000,000
Transfer from Education Improvement Act Fund	8,690,126	-	-	-	-	-	-	8,690,126
Transfer from Debt Service Fund	-	-	-	-	31,900,000	-	-	31,900,000
Transfer from Other Funds/Indirect Cost	2,728,109	-	-	-	-	-	-	2,728,109
Sale of Fixed Assets	100,787	-	-	-	-	-	-	100,787
Other Financing Sources	385,480	-	-	-	-	-	-	385,480
Total Other Financing Sources	\$ 11,904,502	\$ 128,250	\$ -	\$ -	\$ 81,900,000	\$ 684,162	\$ -	\$ 94,616,914
TOTAL COMPREHENSIVE BUDGETED REVENUES AND OTHER FINANCING SOURCES	\$ 381,298,423	\$ 33,811,066	\$ 25,901,972	\$ 75,613,257	\$ 81,990,621	\$ 21,672,152	\$ 7,432,639	\$ 627,720,130

*Two-Year Comparison
2015-16 To 2016-17*

*Comparative Budgeted Revenues
and Other Financing Sources - General Fund*

Revenues by Source	2015-16 Adopted Budget	2016-17 Proposed Budget	2015-16 to 2016-17	
			Increase/ (Decrease)	Percent Change
Local				
Ad Valorem Taxes				
Current	\$ 180,074,632	\$ 184,534,655	\$ 4,460,023	2.48%
Delinquent	5,467,590	4,024,350	(1,443,240)	(26.40%)
Penalties	2,039,452	1,925,172	(114,280)	(5.60%)
Revenue in Lieu of Taxes	5,638,169	5,345,570	(292,599)	(5.19%)
Tuition	54,747	72,187	17,440	31.86%
Interest on Investments	101,129	258,019	156,890	155.14%
Medicaid Reimbursement	3,820,649	4,046,508	225,859	5.91%
Other Local Revenue				
Rentals	88,987	84,421	(4,566)	(5.13%)
Other	641,896	508,298	(133,598)	(20.81%)
Total Local Revenue	\$ 197,927,251	\$ 200,799,180	\$ 2,871,929	1.45%
Payments From Other Governmental Units	\$ 195,516	\$ 161,948	\$ (33,568)	(17.17%)
State				
Restricted Grants	\$ 1,912,744	\$ 3,435,648	\$ 1,522,904	79.62%
Fringe Benefits Employer Contributions	27,182,056	30,547,459	3,365,403	12.38%
Retiree Insurance	9,885,436	8,658,644	(1,226,792)	(12.41%)
Education Finance Act	66,556,909	73,273,205	6,716,296	10.09%
ACT 388	34,336,407	34,759,545	423,138	1.23%
Reimbursement for Local Property Tax Relief	11,057,149	11,598,180	541,031	4.89%
Homestead Exemption	3,952,008	3,952,008	-	-
Merchant's Inventory Tax	701,824	701,824	-	-
Manufacturer's Depreciation Reimbursement	255,167	256,311	1,144	0.45%
Other State Property Tax Revenue	358,504	554,664	196,160	54.72%
Total State Revenue	\$ 156,198,204	\$ 167,737,488	\$ 11,539,284	7.39%
Federal				
ROTC	\$ 735,891	\$ 695,305	\$ (40,586)	(5.52%)
Total Federal Sources	\$ 735,891	\$ 695,305	\$ (40,586)	(5.52%)
Other Financing Sources				
Transfer from EIA Fund	\$ 7,137,491	\$ 8,690,126	\$ 1,552,635	21.75%
Transfer from Other Funds/Indirect Cost	2,426,423	2,728,109	301,686	12.43%
Sale of Fixed Assets	25,376	100,787	75,411	297.17%
Other Financing Sources	385,480	385,480	-	-
Total Other Financing Sources	\$ 9,974,770	\$ 11,904,502	\$ 1,929,732	19.35%
Total General Fund Budgeted Revenues and Other Financing Sources	\$ 365,031,632	\$ 381,298,423	\$ 16,266,791	4.46%
Fund Balance Appropriated for Subsequent Years' Expenditures	8,772,381	9,610,294	837,913	9.55%
Total Funding Available	\$ 373,804,013	\$ 390,908,717	\$ 17,104,704	4.58%



*Budgeted Expenditures and
Other Financing Uses*

*Three -Year Comparison
2014-15 To 2016-17*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

General Highlights:

- Salaries and employee benefits reflected in each functional area represent positions approved by HCS' Board of Education during the 2015-16 fiscal year when student growth was analyzed at the 7th, 45th, and 90th benchmark periods or as special needs within the district were identified. They also reflect additional positions required based on the projected K-12 enrollment of 41,445.
- Additionally for 2016-17, a 2% salary increase, a 2.0% health insurance increase and a .51% retirement rate increase is included in the Salaries and Employee Benefits section of each functional area. This budget also includes a 2% salary increase which has been added to the state's teacher scale.

Expenditures by Function and Object	2014-15	2015-16	2016-17	2015-16 to 2016-17	
	Audited Actual	Adopted Budget	Proposed Budget	Increase/ Decrease	Percent Change
INSTRUCTION					
KINDERGARTEN PROGRAMS					
Salaries	\$ 8,908,243	\$ 9,441,434	\$ 9,575,815	\$ 134,381	1.42%
Employee Benefits	3,552,843	3,877,003	3,966,480	89,477	2.31%
Purchased Services	58,196	2,266	2,228	(38)	(1.68%)
Materials/Supplies	217,341	288,906	273,017	(15,889)	(5.50%)
Capital Outlay	-	2,500	1,026	(1,474)	(58.96%)
TOTAL	\$ 12,736,623	\$ 13,612,109	\$ 13,818,566	\$ 206,457	1.52%
Funding Sources:					
General Fund	\$ 12,491,379	\$ 13,135,538	\$ 13,441,232	\$ 305,694	2.33%
Special Revenue Fund	55,680	201,271	127,712	(73,559)	(36.55%)
Education Improvement Act Fund	189,564	275,300	249,622	(25,678)	(9.33%)

General Highlights:

- Decrease in Capital Outlay due to the reallocation of schools' General Fund non-personnel allocations.
- Decrease in Special Revenue funds due to reallocation of Student Health & Fitness monies to primary and elementary programs.

PRIMARY PROGRAMS					
Salaries	\$ 33,132,196	\$ 34,630,936	\$ 34,678,813	\$ 47,877	0.14%
Employee Benefits	11,410,934	12,418,455	12,778,687	360,232	2.90%
Purchased Services	604,435	575,767	569,484	(6,283)	(1.09%)
Materials/Supplies	1,707,018	3,005,553	2,713,699	(291,854)	(9.71%)
Capital Outlay	1,875,362	771,499	1,005,012	233,513	30.27%
Other	517	-	-	-	-
TOTAL	\$ 48,730,462	\$ 51,402,210	\$ 51,745,695	\$ 343,485	0.67%
Funding Sources:					
General Fund	\$ 39,926,406	\$ 43,085,797	\$ 45,705,142	\$ 2,619,345	6.08%
Special Revenue Fund	3,344,040	3,487,635	3,698,492	210,857	6.05%
Education Improvement Act Fund	3,591,811	3,838,754	1,099,730	(2,739,024)	(71.35%)
School Building Fund	1,868,205	990,024	1,175,000	184,976	18.68%
Pupil Activity Fund	-	-	67,331	67,331	100.00%

General Highlights:

- Increase in Capital Outlay due to the reallocation of School Building Funds for additional technology for the 3rd grade expansion of the Personalized Digital Learning Initiative.
- Decrease in Education Improvement Act due to the shift in funding of Primary Instructional Coaches to the General Fund.
- Increase in Pupil Activity Funds due to the addition of 1.00 Intervention Teacher.

*Three -Year Comparison
2014-15 To 2016-17*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2014-15		2015-16		2016-17		2015-16 to 2016-17		
	Audited Actual		Adopted Budget		Proposed Budget		Increase/ Decrease	Percent Change	
ELEMENTARY PROGRAMS									
Salaries	\$	40,604,880	\$	41,721,685	\$	43,822,919	\$	2,101,234	5.04%
Employee Benefits		13,906,043		14,851,996		16,048,318		1,196,322	8.05%
Purchased Services		1,190,817		531,231		516,470		(14,761)	(2.78%)
Materials/Supplies		3,334,079		5,747,571		4,674,493		(1,073,078)	(18.67%)
Capital Outlay		1,898,223		7,703,634		9,452,453		1,748,819	22.70%
Other		11,100		6,506		7,677		1,171	18.00%
TOTAL	\$	60,945,142	\$	70,562,623	\$	74,522,330	\$	3,959,707	5.61%
Funding Sources:									
General Fund	\$	52,251,414	\$	55,938,448	\$	59,036,416	\$	3,097,968	5.54%
Special Revenue Fund		3,723,890		3,954,163		3,102,012		(852,151)	(21.55%)
Education Improvement Act Fund		3,080,377		2,817,991		2,529,357		(288,634)	(10.24%)
School Building Fund		1,889,461		7,852,021		9,854,545		2,002,524	25.50%

General Highlights:

- Decrease in Purchased Services due to the elimination of Special Revenue Digital Instructional Material funding and reallocation of Lottery Technology Funding.
- Increase in Capital Outlay due to the reallocation of School Building Funds for elementary devices for the Personalized Digital Learning Initiative expansion.
- Increase in Other due to the reallocation of schools' General Fund non-personnel allocations.
- Decrease in Education Improvement Act due to the reallocation of National Board Certification monies.

HIGH SCHOOL PROGRAMS

Salaries	\$ 31,546,992	\$ 35,767,928	\$ 38,181,914	\$ 2,413,986	6.75%
Employee Benefits	10,429,379	12,391,772	13,620,127	1,228,355	9.91%
Purchased Services	1,513,669	1,609,414	1,475,554	(133,860)	(8.32%)
Materials/Supplies	1,934,731	4,348,685	4,078,052	(270,633)	(6.22%)
Capital Outlay	4,211,309	6,280,803	4,195,371	(2,085,432)	(33.20%)
Other	28,485	34,462	34,418	(44)	(0.13%)
TOTAL	\$ 49,664,565	\$ 60,433,064	\$ 61,585,436	\$ 1,152,372	1.91%
Funding Sources:					
General Fund	\$ 42,614,786	\$ 50,272,174	\$ 53,914,627	\$ 3,642,453	7.25%
Special Revenue Fund	393,173	1,162,960	937,437	(225,523)	(19.39%)
Education Improvement Act Fund	2,162,219	2,105,485	2,088,986	(16,499)	(0.78%)
School Building Fund	4,494,387	6,892,445	4,644,386	(2,248,059)	(32.62%)

General Highlights:

- Decrease in Capital Outlay due to the reallocation of the School Building fund due to the expansion of the Personalized Digital Learning program to 3rd and 4th grades.
- Decrease in Special Revenue Fund due to the elimination of Digital Instructional Material funding.

*Three -Year Comparison
2014-15 To 2016-17*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2014-15		2015-16		2016-17		2015-16 to 2016-17		
	Audited Actual		Adopted Budget		Proposed Budget		Increase/ Decrease	Percent Change	
VOCATIONAL PROGRAMS									
Salaries	\$	3,655,327	\$	2,122,706	\$	2,177,831	\$	55,125	2.60%
Employee Benefits		1,243,317		720,172		743,622		23,450	3.26%
Purchased Services		56,063		97,781		88,816		(8,965)	(9.17%)
Materials/Supplies		585,688		516,730		934,381		417,651	80.83%
Capital Outlay		215,367		167,008		187,565		20,557	12.31%
Other		11,769		2,679		1,000		(1,679)	(62.67%)
TOTAL	\$	5,767,531	\$	3,627,076	\$	4,133,215	\$	506,139	13.95%
Funding Sources:									
General Fund	\$	4,873,494	\$	2,876,451	\$	3,252,053	\$	375,602	13.06%
Special Revenue Fund		370,990		229,761		322,937		93,176	40.55%
Education Improvement Act Fund		523,047		520,864		558,225		37,361	7.17%

General Highlights:

- Increase in Materials/Supplies due to reallocation of General Fund contracted services for staff development to the expansion of the Science, Technology, Engineering, and Math (STEM) Program.
- Increase in Capital Outlay due to the increased need for vocational equipment thru Special Revenue Occupational Education funds.
- Decrease in Other due the reallocation of schools' General Fund non-personnel allocations.

DRIVERS EDUCATION

Materials/Supplies	\$ -	\$ 1,363	\$ 1,363	\$ -	-
Capital Outlay	18,554	-	-	-	-
TOTAL	\$ 18,554	\$ 1,363	\$ 1,363	\$ -	-
Funding Sources:					
General Fund	\$ 18,554	\$ 1,363	\$ 1,363	\$ -	-

General Highlights:

- No Significant Changes.

**EDUCABLE MENTALLY
HANDICAPPED**

Salaries	\$ 40	\$ -	\$ 472	\$ 472	100.00%
Employee Benefits	9	-	36	36	100.00%
Materials/Supplies	3,005	5,365	4,822	(543)	(10.12%)
TOTAL	\$ 3,054	\$ 5,365	\$ 5,330	\$ (35)	(0.65%)
Funding Sources:					
General Fund	\$ 3,054	\$ 5,365	\$ 5,330	\$ (35)	(0.65%)

General Highlights:

- Increase in Salaries and Employee Benefits due to the reallocation of the General Fund substitutes' budget.
- Decrease in Materials/Supplies due to the reallocation of the General Fund budget for additional Educable Mentally Handicapped substitutes.

*Three -Year Comparison
2014-15 To 2016-17*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2014-15		2015-16		2016-17		2015-16 to 2016-17		
	Audited Actual		Adopted Budget		Proposed Budget		Increase/ Decrease	Percent Change	
TRAINABLE MENTALLY HANDICAPPED									
Salaries	\$	2,988,711	\$	2,963,591	\$	3,077,521	\$	113,930	3.84%
Employee Benefits		1,098,591		1,117,114		1,173,553		56,439	5.05%
Purchased Services		47,333		-		-		-	-
Materials/Supplies		40,010		54,431		34,976		(19,455)	(35.74%)
Other		380		-		-		-	-
TOTAL	\$	4,175,025	\$	4,135,136	\$	4,286,050	\$	150,914	3.65%
Funding Sources:									
General Fund	\$	2,749,007	\$	2,753,408	\$	2,829,147	\$	75,739	2.75%
Special Revenue Fund		1,335,763		1,290,846		1,355,987		65,141	5.05%
Education Improvement Act Fund		90,255		90,882		100,916		10,034	11.04%

General Highlights:

- Decrease in Materials and Supplies due to the reallocation of Special Revenue Individuals with Disabilities Education Act funds.
- Increase in Education Improvement Act due to the reallocation of Teacher Supply Check funds for additional Trainable Mentally Handicapped Program teachers.

ORTHOPEDICALLY HANDICAPPED

Salaries	\$ 755,750	\$ 700,703	\$ 714,385	\$ 13,682	1.95%
Employee Benefits	271,268	261,534	282,735	21,201	8.11%
Purchased Services	15,136	182,580	51,535	(131,045)	(71.77%)
Materials/Supplies	32,331	80,751	5,833	(74,918)	(92.78%)
TOTAL	\$ 1,074,485	\$ 1,225,568	\$ 1,054,488	\$ (171,080)	(13.96%)
Funding Sources:					
General Fund	\$ 953,929	\$ 966,819	\$ 1,049,488	\$ 82,669	8.55%
Special Revenue Fund	47,314	202,280	5,000	(197,280)	(97.53%)
Education Improvement Act Fund	73,242	56,469	-	(56,469)	(100.00%)

General Highlights:

- Decrease in Purchased Services due to the reallocation of Special Revenue Individuals with Disabilities Education Act (IDEA) funds due to reduction of Orthopedically Handicapped services.
- Decrease in Supplies/Materials due to the reallocation of Special Revenue Individuals with Disabilities Education Act (IDEA) funds due to reduction in needs for the Orthopedically Handicapped program.
- Decrease in Education Improvement funds due to the reduction of Aide to District funding.

*Three -Year Comparison
2014-15 To 2016-17*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2014-15 Audited Actual	2015-16 Adopted Budget	2016-17 Proposed Budget	2015-16 to 2016-17	
				Increase/ Decrease	Percent Change
VISUALLY HANDICAPPED					
Salaries	\$ 343,098	\$ 348,470	\$ 354,787	\$ 6,317	1.81%
Employee Benefits	122,629	129,742	135,973	6,231	4.80%
Purchased Services	11,912	22,420	12,920	(9,500)	(42.37%)
Materials/Supplies	8,473	14,131	6,698	(7,433)	(52.60%)
TOTAL	\$ 486,112	\$ 514,763	\$ 510,378	\$ (4,385)	(0.85%)
Funding Source:					
General Fund	\$ 75,050	\$ 87,949	\$ 172,107	\$ 84,158	95.69%
Special Revenue Fund	273,340	284,967	280,943	(4,024)	(1.41%)
Educational Improvement Act Fund	137,722	141,847	57,328	(84,519)	(59.58%)

General Highlights:

- Decrease in Purchased Services due to the reallocation of Special Revenue Individuals with Disabilities Education Act (IDEA) for decreased travel cost required for the Visually Handicapped Program.
- Decrease in Materials/Supplies due to the reallocation of Special Revenue Individuals with Disabilities Education Act (IDEA) for decreased supply needs required for the Visually Handicapped Program.

HEARING HANDICAPPED					
Salaries	\$ 622,306	702,499	\$ 658,805	\$ (43,694)	(6.22%)
Employee Benefits	253,178	297,917	296,588	(1,329)	(0.45%)
Purchased Services	11,792	13,750	8,550	(5,200)	(37.82%)
Materials/Supplies	18,890	17,685	7,527	(10,158)	(57.44%)
Capital Outlay	-	4,500	-	(4,500)	(100.00%)
TOTAL	\$ 906,166	\$ 1,036,351	\$ 971,470	\$ (64,881)	(6.26%)
Funding Sources:					
General Fund	\$ 511,258	\$ 546,573	\$ 480,485	\$ (66,088)	(12.09%)
Special Revenue Fund	387,655	488,028	489,985	1,957	0.40%
Education Improvement Act Fund	7,253	1,750	1,000	(750)	(42.86%)

General Highlights:

- Decrease in Purchased Services due to the reallocation of Special Revenue Individuals with Disabilities Education Act (IDEA) for decreased travel and repairs and maintenance costs for the Hearing Handicapped Program.
- Decrease in Materials/Supplies due to the reallocation of Special Revenue Individuals with Disabilities Education Act (IDEA) for reduction in supply needs for the Hearing Handicapped Program.
- Decrease in General Fund due to reallocation of 1.0 fte from Hearing Handicapped to Learning Disabled.
- Decrease in Education Improvement Act fund due to redistribution of Teacher Supply Check funding for Hearing Handicapped teachers.

*Three -Year Comparison
2014-15 To 2016-17*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2014-15 Audited Actual	2015-16 Adopted Budget	2016-17 Proposed Budget	2015-16 to 2016-17	
				Increase/ Decrease	Percent Change
SPEECH HANDICAPPED					
Salaries	\$ 2,895,438	\$ 2,989,563	\$ 3,073,765	\$ 84,202	2.82%
Employee Benefits	991,847	1,045,692	1,097,123	51,431	4.92%
Purchased Services	21,981	11,750	5,950	(5,800)	(49.36%)
Materials/Supplies	23,804	34,836	30,244	(4,592)	(13.18%)
Other	240	-	-	-	-
TOTAL	\$ 3,933,310	\$ 4,081,841	\$ 4,207,082	\$ 125,241	3.07%
Funding Sources:					
General Fund	\$ 2,275,832	\$ 3,037,471	\$ 3,416,193	\$ 378,722	12.47%
Special Revenue Fund	38,751	6,000	557,367	551,367	9189.45%
Education Improvement Act Fund	1,618,727	1,038,370	233,522	(804,848)	(77.51%)

General Highlights:

- Decrease in Purchased Service due to reallocation of the General Fund for reduction in Speech Handicapped travel.
- Decrease in Materials/Supplies due to reallocation of Individuals with Disabilities Education Act (IDEA) and General Fund for the Speech Handicapped Program.
- Decrease in Education Improvement Act due to reduction in Aide to Districts which required a shift in funding of 6.00 fte Speech Therapists to Special Revenue Individuals with Disabilities Education Act (IDEA) and 2.0 fte Speech Therapist to the General Fund.

LEARNING DISABILITIES					
Salaries	\$ 19,280,520	\$ 20,591,236	\$ 21,153,514	\$ 562,278	2.73%
Employee Benefits	7,009,952	7,776,270	8,224,615	448,345	5.77%
Purchased Services	175,085	943,781	661,199	(282,582)	(29.94%)
Materials/Supplies	579,473	496,975	478,221	(18,754)	(3.77%)
Capital Outlay	2,878	13,500	150	(13,350)	(98.89%)
Other	2,063	-	-	-	-
TOTAL	\$ 27,049,971	\$ 29,821,762	\$ 30,517,699	\$ 695,937	2.33%
Funding Sources:					
General Fund	\$ 23,378,628	\$ 26,176,596	\$ 27,132,111	\$ 955,515	3.65%
Special Revenue Fund	2,548,269	2,607,643	2,615,827	8,184	0.31%
Education Improvement Act Fund	1,123,074	1,037,523	769,761	(267,762)	(25.81%)

General Highlights:

- Decrease in Purchased Services due to the reduction in residential facility services.
- Decrease in Capital Outlay due to reallocation of General Fund for the reduction of technology equipment for the Learning Disabilities program.
- Decrease in Education Improvement Act due to the reduction in Aide to District funding which required a shift in funding for 8.00 fte Special Education Aides to the General Fund.

*Three -Year Comparison
2014-15 To 2016-17*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2014-15 Audited Actual	2015-16 Adopted Budget	2016-17 Proposed Budget	2015-16 to 2016-17		
				Increase/ Decrease	Percent Change	
EMOTIONALLY HANDICAPPED						
Salaries	\$ 1,533,272	\$ 1,578,389	\$ 1,606,617	\$ 28,228	1.79%	
Employee Benefits	572,079	621,096	645,697	24,601	3.96%	
Purchased Services	548	-	-	-	-	
Materials/Supplies	20,790	35,253	34,517	(736)	(2.09%)	
TOTAL	\$ 2,126,689	\$ 2,234,738	\$ 2,286,831	\$ 52,093	2.33%	
Funding Sources:						
General Fund	\$ 1,838,437	\$ 1,954,378	\$ 2,054,747	\$ 100,369	5.14%	
Special Revenue Fund	276,152	268,424	220,606	(47,818)	(17.81%)	
Education Improvement Act Fund	12,100	11,936	11,478	(458)	(3.84%)	

General Highlights:

- Decrease in Special Revenue due to the reclassification of .50 fte Emotionally Handicapped Teacher to Cross Categorical Learning Disabled Teacher.

**COORDINATED EARLY INTERVENING
SERVICES (CEIS)**

Salaries	\$ 2,614,404	\$ 2,767,062	\$ 3,402,428	\$ 635,366	22.96%
Employee Benefits	928,302	998,905	1,235,065	236,160	23.64%
Materials/Supplies	12,000	12,000	14,250	2,250	18.75%
TOTAL	\$ 3,554,706	\$ 3,777,967	\$ 4,651,743	\$ 873,776	23.13%
Funding Sources:					
General Fund	\$ 3,514,499	\$ 3,738,130	\$ 4,571,949	\$ 833,819	22.31%
Special Revenue Fund	161	-	-	-	-
Education Improvement Act Fund	40,046	39,837	79,794	39,957	100.30%

General Highlights:

- Increase in Salaries and Employee Benefits due to the addition of 7.60 General Funded Reading Intervention Teachers due to the elimination of the Other Special Programs Response to Intervention Aides.
- Increase in Materials/Supplies due to the reallocation of Education Improvement Act Teacher Supply Check funding.
- Increase in Education Improvement Act due to the addition of .40 fte Reading Intervention Teacher to support the Tier III Reading Program.

**PRESCHOOL HANDICAPPED
SELF-CONTAINED (3 & 4 YEAR OLDS)**

Salaries	\$ 2,090,470	\$ 2,100,878	\$ 2,141,434	\$ 40,556	1.93%
Employee Benefits	746,387	777,059	824,160	47,101	6.06%
Purchased Services	18,779	2,950	2,000	(950)	(32.20%)
Materials/Supplies	57,367	179,983	6,804	(173,179)	(96.22%)
TOTAL	\$ 2,913,003	\$ 3,060,870	\$ 2,974,398	\$ (86,472)	(2.83%)
Funding Sources:					
General Fund	\$ 2,204,425	\$ 2,229,796	\$ 2,301,474	\$ 71,678	3.21%
Special Revenue Fund	519,183	796,487	638,648	(157,839)	(19.82%)
Education Improvement Act	189,395	34,587	34,276	(311)	(0.90%)

General Highlights:

- Decrease in Purchased Services due to the decreased travel cost for the Preschool Handicapped Program.
- Decrease in Materials/Supplies due to the reallocation of Special Revenue Individuals with Disabilities Education Act (IDEA) Pre-school funding.

*Three -Year Comparison
2014-15 To 2016-17*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2014-15 Audited Actual	2015-16 Adopted Budget	2016-17 Proposed Budget	2015-16 to 2016-17		
				Increase/ Decrease	Percent Change	
EARLY CHILDHOOD PROGRAMS						
Salaries	\$ 4,129,597	\$ 4,442,813	\$ 4,471,741	\$ 28,928	0.65%	
Employee Benefits	1,608,660	1,777,530	1,822,756	45,226	2.54%	
Purchased Services	13,907	8,579	8,095	(484)	(5.64%)	
Materials/Supplies	587,126	585,421	130,405	(455,016)	(77.72%)	
Capital Outlay	4,414	2,000	1,681	(319)	(15.95%)	
Other	2,454	1,512	344	(1,168)	(77.25%)	
TOTAL	\$ 6,346,158	\$ 6,817,855	\$ 6,435,022	\$ (382,833)	(5.62%)	
Funding Sources:						
General Fund	\$ 181,404	\$ 301,244	\$ 232,370	\$ (68,874)	(22.86%)	
Special Revenue Fund	5,784,779	4,809,212	4,918,178	108,966	2.27%	
Education Improvement Act Fund	379,975	1,707,399	1,284,474	(422,925)	(24.77%)	

General Highlights:

- Decrease in Materials/Supplies due to decrease in Education Improvement Act Four Year Old Early Childhood carryover.
- Decrease in Capital Outlay due to the reallocation of schools' General Fund non-personnel allocations.
- Decrease in Other due to the reallocation of schools' General Fund non-personnel allocations.
- Decrease in General Fund due to reallocation of funds and reduction of 1.00 fte Child Development Aide.

GIFTED AND TALENTED-ACADEMIC					
Salaries	\$ 5,197,468	\$ 5,778,879	\$ 4,981,397	\$ (797,482)	(13.80%)
Employee Benefits	1,791,457	2,049,239	1,789,165	(260,074)	(12.69%)
Purchased Services	239,697	186,400	311,820	125,420	67.29%
Materials/Supplies	277,275	133,660	158,894	25,234	18.88%
Capital Outlay	45,665	19,900	14,900	(5,000)	(25.13%)
Other	285	300	252	(48)	(16.00%)
TOTAL	\$ 7,551,847	\$ 8,168,378	\$ 7,256,428	\$ (911,950)	(11.16%)
Funding Sources:					
General Fund	\$ 7,093,407	\$ 7,974,881	\$ 7,078,314	\$ (896,567)	(11.24%)
Education Improvement Act Fund	409,194	193,497	178,114	(15,383)	(7.95%)
School Building Fund	49,246	-	-	-	-

General Highlights:

- Decrease in Salaries and Employee Benefits in the General Fund due to the reclassification of 17.50 Science, Technology, Engineering, and Math (STEM) teachers to High School Teachers.
- Increase in Purchased Services due to increase in tuition cost for the Gifted and Talented Program.
- Increase in Materials/Supplies due to increase in supplies for the Gifted and Talented Program.
- Decrease in Capital Outlay due to decrease in technology equipment for the Gifted and Talented Program.
- Increase in Other due to the reallocation of schools' General Fund non-personnel allocations.

*Three -Year Comparison
2014-15 To 2016-17*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2014-15		2015-16		2016-17		2015-16 to 2016-17		
	Audited		Adopted		Proposed		Increase/	Percent	
	Actual		Budget		Budget		Decrease	Change	
ADVANCED PLACEMENT									
Salaries	\$	118,511	\$	48,501	\$	48,173	\$	(328)	(0.68%)
Employee Benefits		27,742		11,499		11,827		328	2.85%
Purchased Services		294,519		509,779		529,779		20,000	3.92%
Materials/Supplies		37,113		95,283		95,283		-	-
Capital Outlay		2,674		-		-		-	-
Other		1,050		-		-		-	-
TOTAL	\$	481,609	\$	665,062	\$	685,062	\$	20,000	3.01%
Funding Sources:									
General Fund	\$	481,609	\$	665,062	\$	685,062	\$	20,000	3.01%

General Highlights:

- No Significant Changes

HOMEBOUND					
Salaries	\$ 645,226	\$ 767,925	\$ 764,352	\$ (3,573)	(0.47%)
Employee Benefits	145,862	182,075	187,648	5,573	3.06%
Purchased Services	83,661	203,000	203,000	-	-
Materials/Supplies	103	1,025	918	(107)	(10.44%)
TOTAL	\$ 874,852	\$ 1,154,025	\$ 1,155,918	\$ 1,893	0.16%
Funding Source:					
General Fund	\$ 874,852	\$ 1,154,025	\$ 1,155,918	\$ 1,893	0.16%

General Highlights:

- Decrease in Materials/Supplies to reallocation of schools' General Fund non-personnel allocations.

OTHER SPECIAL PROGRAMS					
Salaries	\$ 6,115,685	\$ 6,774,163	\$ 8,387,775	\$ 1,613,612	23.82%
Employee Benefits	2,208,196	2,470,020	3,073,525	603,505	24.43%
Purchased Services	119,275	197,002	236,787	39,785	20.20%
Materials/Supplies	83,422	175,785	105,927	(69,858)	(39.74%)
Capital Outlay	2,404	12,823	11,564	(1,259)	(9.82%)
Other	351	400	500	100	25.00%
TOTAL	\$ 8,529,333	\$ 9,630,193	\$ 11,816,078	\$ 2,185,885	22.70%
Funding Sources:					
General Fund	\$ 8,171,052	\$ 9,233,022	\$ 7,083,435	\$ (2,149,587)	(23.28%)
Special Revenue Fund	9,019	77,363	2,050,206	1,972,843	2550.11%
Education Improvement Act Fund	349,262	319,808	2,682,437	2,362,629	738.76%

General Highlights:

- Increase in Salaries and Employee Benefits due to the addition of 11.00 fte English Speakers of Other Languages (ESOL) Teachers and the increase in additional pay for the Homebased program.
- Increase in Purchased Services due to the additional travel cost for the Homebased program.
- Decrease in Materials/Supplies due to the reduction of supplies funded thru Special Revenue Title III - English Speakers of Other Languages.
- Decrease in Capital Outlay due to the reallocation of schools' General Fund non-personnel allocations.
- Increase in Other due to additional cost for organizational dues and subscriptions.
- Increase in Special Revenue due to reallocation of 31.0 Rehabilitative Behavioral Health Service (RBHS) positions from the General Fund to Title I.
- Increase in Education Improvement Act due to reallocation of 14.00 Rehabilitative Behavioral Health Service (RBHS) Lead Counselors and 22.00 Behavioral Interventionists positions from the General Fund to Academic Assistance - Students at Risk of school Failure.

*Three -Year Comparison
2014-15 To 2016-17*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2014-15 Audited Actual	2015-16 Adopted Budget	2016-17 Proposed Budget	2015-16 to 2016-17	
				Increase/ Decrease	Percent Change
AUTISM					
Salaries	\$ 1,765,074	\$ 2,086,873	\$ 2,032,309	\$ (54,564)	(2.61%)
Employee Benefits	748,567	865,985	870,815	4,830	0.56%
Purchased Services	292,053	34,518	34,517	(1)	-
Materials/Supplies	28,585	31,893	31,341	(552)	(1.73%)
Capital Outlay	-	4,500	4,500	-	-
TOTAL	\$ 2,834,279	\$ 3,023,769	\$ 2,973,482	\$ (50,287)	(1.66%)
Funding Sources:					
General Fund	\$ 2,326,484	\$ 2,635,559	\$ 2,643,277	\$ 7,718	0.29%
Special Revenue Fund	505,644	388,210	330,205	(58,005)	(14.94%)
Education Improvement Act	2,151	-	-	-	-

General Highlights:

- Decrease in Special Revenue Funds due to reclassification of 2.00 ftes Special Education ABA Therapist Aides to Special Education Learning Disabled Aides.

ELEMENTARY SUMMER SCHOOL

Salaries	\$ 172,847	\$ 202,086	\$ 211,330	\$ 9,244	4.57%
Employee Benefits	40,974	47,914	51,882	3,968	8.28%
Purchased Services	14,939	-	-	-	-
Materials/Supplies	6,344	-	256,950	256,950	100.00%
TOTAL	\$ 235,104	\$ 250,000	\$ 520,162	\$ 270,162	108.06%
Funding Sources:					
Special Revenue Fund	\$ 54,800	\$ -	\$ 256,950	\$ 256,950	100.00%
Education Improvement Act Fund	180,304	250,000	263,212	13,212	5.28%

General Highlights:

- Increase in Materials/Supplies due to new Special Revenue Summer Reading program allocation.

HIGH SCHOOL SUMMER SCHOOL

Salaries	\$ 17,819	\$ 72,151	\$ 65,924	\$ (6,227)	(8.63%)
Employee Benefits	4,212	17,106	16,184	(922)	(5.39%)
Materials/Supplies	761	20,671	20,671	-	-
TOTAL	\$ 22,792	\$ 109,928	\$ 102,779	\$ (7,149)	(6.50%)
Funding Sources:					
Special Revenue Fund	13,648	7,149	-	(7,149)	(100.00%)
Education Improvement Act Fund	9,144	102,779	102,779	-	-

General Highlights:

- Decrease in Special Revenue due to the reduction in Gear Up funding.

*Three -Year Comparison
2014-15 To 2016-17*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2014-15		2015-16		2016-17	2015-16 to 2016-17	
	Audited Actual		Adopted Budget		Proposed Budget	Increase/ Decrease	Percent Change
GIFTED & TALENTED SUMMER SCHOOL							
Salaries	\$	7,077	\$	-	\$	-	-
Employee Benefits		1,651		-		-	-
Purchased Services		62,116		100,707	100,707	-	-
Materials/Supplies		70,439		64,280	64,280	-	-
TOTAL	\$	141,283	\$	164,987	\$	164,987	\$ -
Funding Source:							
General Fund	\$	74,162	\$	164,987	\$	164,987	\$ -
Education Improvement Act Fund		67,121		-		-	-

General Highlights:

- No Significant Changes.

**INSTRUCTIONAL PROGRAMS BEYOND
REGULAR SCHOOL DAY**

Salaries	\$ 441,319	\$ 333,777	\$ 352,180	\$ 18,403	5.51%
Employee Benefits	100,344	79,144	86,460	7,316	9.24%
Materials/Supplies	21,636	109,168	126,168	17,000	15.57%
Capital Outlay	1,764	-	-	-	-
Other	1,078	-	-	-	-
TOTAL	\$ 566,141	\$ 522,089	\$ 564,808	\$ 42,719	8.18%
Funding Sources:					
General Fund	\$ 2,863	\$ 1,251	\$ 1,121	\$ (130)	(10.39%)
Special Revenue Fund	313,314	138,028	76,709	(61,319)	(44.43%)
Education Improvement Act Fund	249,964	382,810	486,978	104,168	27.21%

General Highlights:

- Increase in Materials/Supplies due to the increased need for tutoring supplies funded thru Title III – ESOL funds.
- Decrease in Special Revenue due to elimination of 6-8 Lottery funds.
- Increase in Education Improvement Act due to reallocation of middle school after school remediation supplies from 6-8 Lottery Allocation.

*Three -Year Comparison
2014-15 To 2016-17*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2014-15		2015-16		2016-17		2015-16 to 2016-17		
	Audited Actual		Adopted Budget		Proposed Budget		Increase/ Decrease	Percent Change	
ADULT BASIC EDUCATION PROGRAMS									
Salaries	\$	349,339	\$	381,377	\$	496,807	\$	115,430	30.27%
Employee Benefits		103,318		123,496		167,210		43,714	35.40%
Purchased Services		10,366		14,000		15,900		1,900	13.57%
Materials/Supplies		37,108		28,954		30,254		1,300	4.49%
Capital Outlay		19,731		-		-		-	-
TOTAL	\$	519,862	\$	547,827	\$	710,171	\$	162,344	29.63%
Funding Sources:									
General Fund	\$	321,103	\$	348,832	\$	434,387	\$	85,555	24.53%
Special Revenue Fund		134,728		108,645		137,180		28,535	26.26%
Education Improvement Act Fund		64,031		90,350		138,604		48,254	53.41%

General Highlights:

- Increase in Salaries and Employee Benefits due to the addition of 1.0 fte General Fund Adult Education Teacher and increased cost of temporary salaries for Adult Education support funded thru Special Revenue Adult Education Funds.
- Increase in Purchased Services due to the increased cost in the copier lease program.
- Increase in Special Revenue due to additional Adult Education funding.

ADULT SECONDARY EDUCATION PROGRAMS					
Salaries	\$ 251,556	\$ 259,363	\$ 262,836	\$ 3,473	1.34%
Employee Benefits	87,884	91,195	84,129	(7,066)	(7.75%)
Purchased Services	1,134	5,000	6,000	1,000	20.00%
Materials/Supplies	56,251	12,504	22,500	9,996	79.94%
TOTAL	\$ 396,825	\$ 368,062	\$ 375,465	\$ 7,403	2.01%
Funding Sources:					
General Fund	\$ 282,400	\$ 296,241	\$ 247,242	\$ (48,999)	(16.54%)
Special Revenue Fund	26,339	-	-	-	-
Education Improvement Act Fund	88,086	71,821	128,223	56,402	78.53%

General Highlights:

- Increase in Purchased Services due to reallocation of Education Improvement Act Adult Education funds for increased travel cost.
- Increase in Materials /Supplies due to the reallocation of Education Improvement Act Adult Education funds for additional supplies and technology software to support the Adult Education Program.
- Decrease in General Fund due to reclassification of 1.00 fte Adult Education Teacher to Supervision of Special Programs Community Outreach Specialist.

*Three -Year Comparison
2014-15 To 2016-17*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2014-15 Audited Actual	2015-16 Adopted Budget	2016-17 Proposed Budget	2015-16 to 2016-17		
				Increase/ Decrease	Percent Change	
ADULT ENGLISH LITERACY						
Salaries	\$ 122,534	\$ 110,091	\$ 114,729	\$ 4,638	4.21%	
Employee Benefits	19,215	26,101	28,166	2,065	7.91%	
Materials/Supplies	7,921	1,000	4,100	3,100	310.00%	
TOTAL	\$ 149,670	\$ 137,192	\$ 146,995	\$ 9,803	7.15%	
Funding Sources:						
General Fund	\$ 1,777	\$ 7,088	\$ 7,088	\$ -	-	
Special Revenue Fund	147,893	130,104	139,907	9,803	7.53%	

General Highlights:

- Increase in Materials/Supplies due to the increase in Special Revenue Adult Education Funds.

ADULT EDUCATION REMEDIAL					
Salaries	\$ 20,726	\$ 20,914	\$ 21,147	\$ 233	1.11%
Employee Benefits	1,994	4,909	5,192	283	5.76%
TOTAL	\$ 22,720	\$ 25,823	\$ 26,339	\$ 516	2.00%
Funding Sources:					
Education Improvement Act Fund	\$ 22,720	\$ 25,823	\$ 26,339	\$ 516	2.00%

General Highlights:

- No Significant Changes

PARENTING AND FAMILY LITERACY					
Salaries	\$ 552,470	\$ 567,422	\$ 544,741	\$ (22,681)	(4.00%)
Employee Benefits	230,375	253,707	262,404	8,697	3.43%
Purchased Services	25,076	60,100	50,000	(10,100)	(16.81%)
Materials/Supplies	144,600	185,438	190,156	4,718	2.54%
Other	300	300	300	-	-
TOTAL	\$ 952,821	\$ 1,066,967	\$ 1,047,601	\$ (19,366)	(1.82%)
Funding Sources:					
General Fund	\$ 2,482	\$ 3,801	\$ 3,115	\$ (686)	(18.05%)
Special Revenue Fund	806,978	854,653	828,866	(25,787)	(3.02%)
Education Improvement Act Fund	143,361	208,513	215,620	7,107	3.41%

General Highlights:

- Decrease in Purchased Services due to reduction in travel cost in Special Revenue Fund Title I support for Parenting and Family Literacy Programs.
- Decrease in General Fund due to the reallocation of district wide substitute budget.

*Three -Year Comparison
2014-15 To 2016-17*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2014-15 Audited Actual	2015-16 Adopted Budget	2016-17 Proposed Budget	2015-16 to 2016-17		
				Increase/ Decrease	Percent Change	
INSTRUCTIONAL PUPIL ACTIVITY						
Salaries	\$ 104,797	\$ 66,248	\$ 66,564	\$ 316	0.48%	
Employee Benefits	19,869	15,703	16,347	644	4.10%	
Purchased Services	22,886	2,565	2,565	-	-	
Materials/Supplies	14,560	2,683	2,683	-	-	
Other	608	56,895	94,834	37,939	66.68%	
TOTAL	\$ 162,720	\$ 144,094	\$ 182,993	\$ 38,899	27.00%	
Funding Sources:						
General Fund	\$ 102,558	\$ 88,699	\$ 89,854	\$ 1,155	1.30%	
Pupil Activity Fund	60,162	55,395	93,139	37,744	68.14%	

General Highlights:

- Increase in Other due to redistribution of Pupil Activity Funds.

TOTAL INSTRUCTION	\$ 253,873,414	\$ 282,329,057	\$ 291,436,364	\$ 8,233,531	2.92%
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SUPPORTING SERVICES

ATTENDANCE & SOCIAL WORK SERVICES

Salaries	\$ 2,335,340	\$ 2,668,786	\$ 2,600,822	\$ (67,964)	(2.55%)
Employee Benefits	914,361	1,018,607	1,042,376	23,769	2.33%
Purchased Services	21,950	26,250	26,150	(100)	(0.38%)
Materials/Supplies	10,823	13,499	13,574	75	0.56%
Capital Outlay	10,488	8,500	8,500	-	-
Other	2,448	-	-	-	-
TOTAL	\$ 3,295,410	\$ 3,735,642	\$ 3,691,422	\$ (44,220)	(1.18%)
Funding Sources:					
General Fund	\$ 3,295,410	\$ 3,735,392	\$ 3,691,297	\$ (44,095)	(1.18%)
Education Improvement Act	-	250	125	(125)	(50.00%)

General Highlights:

- No Significant Changes.

*Three -Year Comparison
2014-15 To 2016-17*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2014-15	2015-16	2016-17	2015-16 to 2016-17	
	Audited Actual	Adopted Budget	Proposed Budget	Increase/ Decrease	Percent Change
GUIDANCE SERVICES					
Salaries	\$ 6,177,175	\$ 6,485,285	\$ 6,970,752	\$ 485,467	7.49%
Employee Benefits	2,118,813	2,281,395	2,520,868	239,473	10.50%
Purchased Services	70,223	4,370	50,217	45,847	1049.13%
Materials/Supplies	68,914	127,761	129,817	2,056	1.61%
Other	446	-	-	-	-
TOTAL	\$ 8,435,571	\$ 8,898,811	\$ 9,671,654	\$ 772,843	8.68%
Funding Sources:					
General Fund	\$ 7,588,139	\$ 8,025,820	\$ 8,643,314	\$ 617,494	7.69%
Special Revenue Fund	610,083	650,091	790,784	140,693	21.64%
Education Improvement Act Fund	237,349	222,900	237,556	14,656	6.58%

General Highlights:

- Increase in Salaries and Employee Benefits due to employee health insurance elections.
- Increase in Purchased Services due to the additional services provided thru Waccamaw Mental Health.
- Decrease in Special Revenue due to retirement of 1.0 fte Guidance Counselor funded thru Occupational Education funds.

HEALTH SERVICES					
Salaries	\$ 2,526,341	\$ 2,592,449	\$ 2,913,171	\$ 320,722	12.37%
Employee Benefits	998,193	1,058,440	1,219,950	161,510	15.26%
Purchased Services	186,667	108,450	296,475	188,025	173.37%
Materials/Supplies	146,069	187,094	209,368	22,274	11.91%
Capital Outlay	-	5,000	2,500	(2,500)	(50.00%)
Other	-	100	125	25	25.00%
TOTAL	\$ 3,857,270	\$ 3,951,533	\$ 4,641,589	\$ 690,056	17.46%
Funding Sources:					
General Fund	\$ 2,954,322	\$ 2,925,450	\$ 3,740,752	\$ 815,302	27.87%
Special Revenue Fund	841,467	957,770	245,389	(712,381)	(74.38%)
Education Improvement Act	61,481	68,313	655,448	587,135	859.48%

General Highlights:

- Increase in Salaries and Employee Benefits due to the addition of 6.00 fte Registered Nurses in the General Fund.
- Increase in Purchased Services due to the increased cost of Medicaid billing services.
- Increase in Materials/Supplies to purchase replacement pads and batteries for the AED Program Maintenance.
- Decrease in Capital Outlay due to reduction in technology purchases to support Employee 504 plans.
- Increase in Other due to the reallocation of schools' General Fund non-personnel allocations.
- Decrease in Special Revenue due to the shift of Student Health and Fitness – Nurse funding from Education Improvement Act – Student Health and Fitness Nurses fund.

*Three -Year Comparison
2014-15 To 2016-17*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2014-15		2015-16		2016-17		2015-16 to 2016-17	
	Audited Actual		Adopted Budget		Proposed Budget		Increase/ Decrease	Percent Change
PSYCHOLOGICAL SERVICES								
Salaries	\$	2,042,247	\$	2,006,397	\$	1,965,241	\$	(41,156) (2.05%)
Employee Benefits		678,745		687,811		694,423		6,612 0.96%
Purchased Services		19,095		126,200		7,000		(119,200) (94.45%)
Materials/Supplies		107,155		67,010		91,000		23,990 35.80%
Capital Outlay		-		9,000		-		(9,000) (100.00%)
TOTAL	\$	2,847,242	\$	2,896,418	\$	2,757,664	\$	(138,754) (4.79%)
Funding Sources:								
General Fund	\$	2,523,333	\$	2,600,791	\$	2,569,992	\$	(30,799) (1.18%)
Special Revenue Fund		323,909		295,627		187,672		(107,955) (36.52%)

General Highlights:

- Decrease in Purchased Services due to the reduction in student services and travel needed to support the Psychological Services program thru Special Revenue Individual with Disabilities Education Act (IDEA).
- Decrease in Capital Outlay due to reallocation of General fund for reduction in Psychological Service equipment.

EXCEPTIONAL PROGRAM SERVICES

Salaries	\$ 183,358	\$ 207,601	\$ 157,370	\$ (50,231)	(24.20%)
Employee Benefits	75,933	83,859	70,829	(13,030)	(15.54%)
Materials/Supplies	3,246	99,150	3,000	(96,150)	(96.97%)
Other	9,614	20,000	-	(20,000)	(100.00%)
TOTAL	\$ 272,151	\$ 410,610	\$ 231,199	\$ (179,411)	(43.69%)
Funding Sources:					
General Fund	\$ 140,524	\$ 201,299	\$ 139,861	\$ (61,438)	(30.52%)
Special Revenue Fund	131,627	209,311	91,338	(117,973)	(56.36%)

General Highlights:

- Decrease in Salaries and Employee Benefits due to the retirement of 1.00 fte Clerk III and reduction in additional pay needed to support the Exceptional Programs as funded thru Special Revenue Individuals with Disabilities Education Act (IDEA).
- Decrease in Materials/Supplies due to reallocation of Special Revenue Individuals with Disabilities Education Act (IDEA).
- Decrease in Other due to reallocation of Special Revenue Individuals with Disabilities Education Act (IDEA).

VOCATIONAL PLACEMENT SERVICES

Purchased Services	\$ 8,132	\$ 8,000	\$ 10,000	\$ 2,000	25.00%
TOTAL	\$ 8,132	\$ 8,000	\$ 10,000	\$ 2,000	25.00%
Funding Sources:					
Special Revenue Fund	\$ 8,132	\$ 8,000	\$ 10,000	\$ 2,000	25.00%

General Highlights:

- Increase in Purchased Services due to additional cost for statistical services to support the Career and Technology Education (CATE) program funded thru Special Revenue Occupational Education funds.

*Three -Year Comparison
2014-15 To 2016-17*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2014-15 Audited Actual	2015-16 Adopted Budget	2016-17 Proposed Budget	2015-16 to 2016-17	
				Increase/ Decrease	Percent Change
CAREER SPECIALIST SERVICES					
Salaries	\$ 532,442	\$ 573,460	\$ 470,222	\$ (103,238)	(18.00%)
Employee Benefits	164,195	192,942	155,315	(37,627)	(19.50%)
Purchased Service	260	788	585	(203)	(25.76%)
Materials/Supplies	604	4,146	3,025	(1,121)	(27.04%)
TOTAL	\$ 697,501	\$ 771,336	\$ 629,147	\$ (142,189)	(18.43%)
Funding Sources:					
General Fund	\$ 108,202	\$ 157,399	\$ 132,771	\$ (24,628)	(15.65%)
Special Revenue Fund	589,299	613,937	495,751	(118,186)	(19.25%)
Education Improvement Act	-	-	625	625	100.00%

General Highlights:

- Decrease in Salaries and Employee Benefits due to the reclassification of the 3.0 fte Career Development Facilitators to Guidance Counselors funded thru Special Revenue EEDA Career Specialist funds.
- Decrease in Purchased Services due to the decrease in Special Revenue Gear Up funds.
- Decrease in Materials/Supplies due to the decrease in Special Revenue Gear Up funds.
- Increase in Education Improvement Act due to the reallocation of the Teacher Supply Check funding.

**IMPROVEMENT OF INSTRUCTION
CURRICULUM DEVELOPMENT**

Salaries	\$ 4,620,557	\$ 4,810,367	\$ 5,797,254	\$ 986,887	20.52%
Employee Benefits	1,463,728	1,557,857	1,998,025	440,168	28.25%
Purchased Services	119,310	348,531	710,631	362,100	103.89%
Materials/Supplies	170,013	77,983	103,803	25,820	33.11%
Capital Outlay	403,243	6,700	11,700	5,000	74.63%
Other	2,224	510	510	-	-
TOTAL	\$ 6,779,075	\$ 6,801,948	\$ 8,621,923	\$ 1,819,975	26.76%
Funding Sources:					
General Fund	\$ 5,035,589	\$ 5,165,508	\$ 5,641,407	\$ 475,899	9.21%
Special Revenue Fund	1,349,535	1,631,440	1,629,821	(1,619)	(0.10%)
Education Improvement Act Fund	9,607	5,000	1,350,695	1,345,695	26913.90%
School Building Fund	384,344	-	-	-	-

General Highlights:

- Increase in Salaries and Employee Benefits due to the reclassification of 17.50 fte General Fund elementary Instructional Coaches to Education Improvement Act Reading Coach fund.
- Increase in Purchased Services due to reallocation of General Fund for tuition to support the Read to Succeed program.
- Increase in Materials/Supplies due to reallocation of General Fund for necessary supplies to support the Read to Succeed program.
- Increase in Capital Outlay to provide technology equipment for Special Education programmatic needs.

*Three -Year Comparison
2014-15 To 2016-17*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2014-15		2015-16		2016-17		2015-16 to 2016-17	
	Audited Actual		Adopted Budget		Proposed Budget		Increase/ Decrease	Percent Change
LIBRARY & MEDIA SERVICES								
Salaries	\$	4,066,826	\$	4,181,912	\$	4,135,684	\$	(46,228) (1.11%)
Employee Benefits		1,512,283		1,601,815		1,663,970		62,155 3.88%
Purchased Services		1,851		84,345		12,377		(71,968) (85.33%)
Materials/Supplies		776,348		832,444		817,473		(14,971) (1.80%)
Capital Outlay		3,092		-		-		- -
Other		47,194		-		-		- -
TOTAL	\$	6,407,594	\$	6,700,516	\$	6,629,504	\$	(71,012) (1.06%)
Funding Sources:								
General Fund	\$	6,301,281	\$	6,517,702	\$	6,536,790	\$	19,088 0.29%
Education Improvement Act Fund		106,313		182,814		92,714		(90,100) (49.29%)

General Highlights:

- Decrease in Purchased Services due to reallocation of Education Improvement Act School To Work for staff development travel.

SUPERVISION OF SPECIAL PROGRAMS

Salaries	\$ 2,038,780	\$ 2,157,779	\$ 2,310,573	\$ 152,794	7.08%
Employee Benefits	672,119	745,543	808,381	62,838	8.43%
Purchased Services	41,943	91,734	95,996	4,262	4.65%
Materials/Supplies	47,777	754,122	367,792	(386,330)	(51.23%)
Capital Outlay	1,211	6,800	5,000	(1,800)	(26.47%)
Other	530	1,000	1,080	80	8.00%
TOTAL	\$ 2,802,360	\$ 3,756,978	\$ 3,588,822	\$ (168,156)	(4.48%)
Funding Sources:					
General Fund	\$ 1,437,452	\$ 1,575,017	\$ 1,608,135	\$ 33,118	2.10%
Special Revenue Fund	1,112,489	1,928,394	1,532,624	(395,770)	(20.52%)
Education Improvement Act Fund	252,419	253,567	448,063	194,496	76.70%

General Highlights:

- Decrease in Materials/Supplies due to the reallocation of Special Revenue Title I funds.
- Decrease in Capital Outlay due to the reduction of technology equipment needed to support Special Education programs.
- Increase in Education Improvement Act due to the shift of 2.00 fte RBHS Coordinator - Clinical Services from the General Fund to Academic Assistance – Students at Risk of School Failure Fund.

*Three -Year Comparison
2014-15 To 2016-17*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2014-15		2015-16		2016-17		2015-16 to 2016-17		
	Audited Actual		Adopted Budget		Proposed Budget		Increase/ Decrease	Percent Change	
STAFF DEVELOPMENT									
Salaries	\$	1,252,081	\$	980,529	\$	1,071,917	\$	91,388	9.32%
Employee Benefits		343,320		277,198		330,903		53,705	19.37%
Purchased Services		6,129,747		1,459,921		1,717,010		257,089	17.61%
Materials/Supplies		259,458		2,868,239		2,956,131		87,892	3.06%
Capital Outlay		12,527		-		-		-	-
Other		11,258		13,400		13,400		-	-
TOTAL	\$	8,008,391	\$	5,599,287	\$	6,089,361	\$	490,074	8.75%
Funding Sources:									
General Fund	\$	4,168,918	\$	3,948,063	\$	3,721,050	\$	(227,013)	(5.75%)
Special Revenue Fund		3,437,389		1,445,954		1,718,765		272,811	18.87%
Education Improvement Act Fund		402,084		205,270		649,546		444,276	216.43%

General Highlights:

- Increase in General Fund Salaries and Employee Benefits due to increase of .594 fte ESOL Coach from Special Revenue ESOL Title III and increase in additional pay funded thru Special Revenue Math and Science Partnership program.
- Increase in Purchased Services due to increased professional development to support Personalized Digital Learning Initiative expansion funded thru Education Improvement Act Technology Professional Development.
- Increase in Materials/Supplies due to additional supplies funded thru Special Revenue Math and Science Partnership program and supplies to support Personalized Digital Learning Initiative expansion funded thru Education Improvement Act Technology Professional Development.

BOARD OF EDUCATION					
Salaries	\$ 167,328	\$ 168,156	\$ 168,240	\$ 84	0.05%
Employee Benefits	39,364	39,868	41,294	1,426	3.58%
Purchased Services	431,944	312,000	312,000	-	-
Materials/Supplies	28,412	5,000	10,000	5,000	100.00%
Capital Outlay	10,684	15,000	15,000	-	-
Other	350	50,000	50,000	-	-
TOTAL	\$ 678,082	\$ 590,024	\$ 596,534	\$ 6,510	1.10%
Funding Source:					
General Fund	\$ 678,082	\$ 590,024	\$ 596,534	\$ 6,510	1.10%

General Highlights:

- No Significant Changes.

*Three -Year Comparison
2014-15 To 2016-17*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2014-15		2015-16		2016-17	2015-16 to 2016-17	
	Audited Actual		Adopted Budget		Proposed Budget	Increase/ Decrease	Percent Change
OFFICE OF THE SUPERINTENDENT							
Salaries	\$	625,313	\$	622,508	\$	487,513	\$ (134,995) (21.69%)
Employee Benefits		206,041		187,644		151,860	(35,784) (19.07%)
Purchased Services		29,453		31,500		35,300	3,800 12.06%
Materials/Supplies		6,578		36,168		32,168	(4,000) (11.06%)
Capital Outlay		2,366		3,000		3,000	- -
Other		17,331		18,734		18,734	- -
TOTAL	\$	887,082	\$	899,554	\$	728,575	\$ (170,979) (19.01%)
Funding Source:							
General Fund	\$	887,082	\$	899,554	\$	728,575	\$ (170,979) (19.01%)

General Highlights:

- Decrease in General Fund Salaries and Employee Benefits due to retirement of 1.00 fte Acting Superintendent position.
- Increase in Purchased Services due to reallocation of funds for additional travel for Superintendent's office.
- Decrease in Materials/Supplies due to reallocation of funds for additional travel for Superintendent's office.

SCHOOL ADMINISTRATION

Salaries	\$ 16,837,207	\$	17,479,560	\$	18,029,071	\$ 549,511	3.14%
Employee Benefits	5,457,594		5,836,371		6,225,889	389,518	6.67%
Purchased Services	90,890		102,562		110,683	8,121	7.92%
Materials/Supplies	162,717		163,483		173,132	9,649	5.90%
Capital Outlay	14,210		4,052		4,086	34	0.84%
Other	10,032		17,674		17,657	(17)	(0.10%)
TOTAL	\$ 22,572,650	\$	23,603,702	\$	24,560,518	\$ 956,816	4.05%
Funding Sources:							
General Fund	\$ 22,538,796	\$	23,603,702	\$	24,543,299	\$ 939,597	3.98%
Special Revenue Fund	96		-		17,219	17,219	100.00%
Education Improvement Act Fund	33,758		-		-	-	-

General Highlights:

- Increase in Salaries and Employee Benefits due to the addition of 3.00 fte Principals for planning for opening of new schools.

*Three -Year Comparison
2014-15 To 2016-17*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2014-15 Audited Actual	2015-16 Adopted Budget	2016-17 Proposed Budget	2015-16 to 2016-17	
				Increase/ Decrease	Percent Change
FISCAL SERVICES					
Salaries	\$ 1,380,274	\$ 1,595,532	\$ 1,627,142	\$ 31,610	1.98%
Employee Benefits	470,290	552,364	587,498	35,134	6.36%
Purchased Services	31,218	37,300	43,450	6,150	16.49%
Materials/Supplies	27,502	28,350	28,500	150	0.53%
Capital Outlay	10,754	1,500	4,000	2,500	166.67%
Other	8,363	18,550	23,800	5,250	28.30%
TOTAL	\$ 1,928,401	\$ 2,233,596	\$ 2,314,390	\$ 80,794	3.62%
Funding Sources:					
General Fund	\$ 1,922,106	\$ 2,233,596	\$ 2,314,390	\$ 80,794	3.62%
School Building Fund	6,295	-	-	-	-

General Highlights:

- Increase in Purchased Services due to additional staff development cost for Finance.
- Increase in Capital Outlay due to additional technology needs for Finance division.
- Increase in Other due to increased costs for finance organizational dues.

FACILITIES ACQUISITION & CONSTRUCTION

Salaries	\$ 1,174,497	\$ 1,508,206	\$ 1,544,420	\$ 36,214	2.40%
Employee Benefits	365,208	480,197	503,966	23,769	4.95%
Purchased Services	219,057	1,000,122	1,594,999	594,877	59.48%
Materials/Supplies	1,348,272	1,251,595	1,213,602	(37,993)	(3.04%)
Capital Outlay	11,848,820	79,959,031	194,675,878	114,716,847	143.47%
Other	1,625	3,890,903	18,668,136	14,777,233	379.79%
TOTAL	\$ 14,957,479	\$ 88,090,054	\$ 218,201,001	\$ 130,110,947	147.70%
Funding Sources:					
School Building Fund	\$ 14,957,479	\$ 88,090,054	\$ 218,201,001	\$ 130,110,947	147.70%

General Highlights:

- Increase in Purchased Services due to the reallocation of the School Building Fund for repairs and maintenance.
- Increase in Capital Outlay due to the reallocation of the School Building Fund for additional construction services.
- Increase in Other due to the reallocation of the School Building Fund for additional construction services.

*Three -Year Comparison
2014-15 To 2016-17*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2014-15	2015-16	2016-17	2015-16 to 2016-17	
	Audited Actual	Adopted Budget	Proposed Budget	Increase/ Decrease	Percent Change
OPERATION & MAINTENANCE OF PLANT					
Salaries	\$ 10,323,877	\$ 10,959,662	\$ 11,076,553	\$ 116,891	1.07%
Employee Benefits	4,121,041	4,600,007	4,745,619	145,612	3.17%
Purchased Services	6,110,240	8,382,586	8,947,250	564,664	6.74%
Materials/Supplies	13,611,483	13,614,027	15,300,587	1,686,560	12.39%
Capital Outlay	4,581,558	4,415,082	4,186,573	(228,509)	(5.18%)
Other	14,536	15,000	3,000	(12,000)	(80.00%)
TOTAL	\$ 38,762,735	\$ 41,986,364	\$ 44,259,582	\$ 2,273,218	5.41%
Funding Sources:					
General Fund	\$ 33,482,609	\$ 35,162,004	\$ 37,537,834	\$ 2,375,830	6.76%
Special Revenue Fund	51,334	109,074	64,781	(44,293)	(40.61%)
School Building Fund	5,228,792	6,715,286	6,656,967	(58,319)	(0.87%)

General Highlights:

- Increase in Material/Supplies due to increase cost of district wide utilities.
- Increase in Other due to reduction in organizational membership dues needed for Facilities division.
- Decrease in Special Revenue due to reallocation of Myrtle Beach Auditorium funds to support the School Administration position for the facility.

STUDENT TRANSPORTATION					
Salaries	\$ 10,136,587	\$ 10,821,600	\$ 11,247,115	\$ 425,515	3.93%
Employee Benefits	4,324,772	4,871,629	5,241,709	370,080	7.60%
Purchased Services	404,410	526,654	522,176	(4,478)	(0.85%)
Materials/Supplies	277,640	296,480	299,480	3,000	1.01%
Capital Outlay	1,587,407	1,067,300	1,359,400	292,100	27.37%
Other	200	-	-	-	-
TOTAL	\$ 16,731,016	\$ 17,583,663	\$ 18,669,880	\$ 1,086,217	6.18%
Funding Sources:					
General Fund	\$ 16,437,391	\$ 17,551,097	\$ 18,630,789	\$ 1,079,692	6.15%
Special Revenue Fund	91,168	22,566	11,024	(11,542)	(51.15%)
Education Improvement Act Fund	202,457	10,000	28,067	18,067	180.67%

General Highlights:

- Increase in Salaries and Employee Benefits due to the addition 2.00 fte transportation administration positions and 1.00 Bus Supervisor and 10.00 bus drivers for the new St. James Attendance area.
- Increase in Capital Outlay due to the increase cost for bus replacements for the district.
- Increase in Education Improvement Act due to increase cost for student transportation for the EEDA Career Development Facilitator program.
- Decrease in Special Revenue Fund due to reduction in Gear-Up Program funds.

*Three -Year Comparison
2014-15 To 2016-17*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2014-15 Audited Actual	2015-16 Adopted Budget	2016-17 Proposed Budget	2015-16 to 2016-17	
				Increase/ Decrease	Percent Change
FOOD SERVICES					
Salaries	\$ 7,570,373	\$ 7,645,013	\$ 7,708,976	\$ 63,963	0.84%
Employee Benefits	3,669,231	3,793,491	3,901,866	108,375	2.86%
Purchased Services	108,804	140,650	147,341	6,691	4.76%
Materials/Supplies	9,586,735	8,737,354	8,001,349	(736,005)	(8.42%)
Capital Outlay	275,655	328,000	418,538	90,538	27.60%
Other	25,075	32,000	32,000	-	-
TOTAL	\$ 21,235,873	\$ 20,676,508	\$ 20,210,070	\$ (466,438)	(2.26%)
Funding Sources:					
General Fund	\$ 7,662	\$ 6,761	\$ 37,837	\$ 31,076	459.64%
Food Service Fund	21,228,211	20,669,747	20,172,233	(497,514)	(2.41%)

General Highlights:

- Increase in Capital Outlay due to the increase in equipment costs for Food Services.
- Increase in General Fund due to the increase cost of temporary Food Service positions.

INTERNAL SERVICES					
Salaries	\$ 533,459	\$ 586,341	\$ 576,529	\$ (9,812)	(1.67%)
Employee Benefits	161,819	183,421	183,266	(155)	(0.08%)
Purchased Services	36,236	87,481	87,946	465	0.53%
Materials/Supplies	39,668	65,650	65,900	250	0.38%
Capital Outlay	14,960	4,800	4,800	-	-
Other	965	1,500	1,800	300	20.00%
TOTAL	\$ 787,107	\$ 929,193	\$ 920,241	\$ (8,952)	(0.96%)
Funding Sources:					
General Fund	\$ 721,215	\$ 861,750	\$ 850,934	\$ (10,816)	(1.26%)
School Building Fund	65,892	67,443	69,307	1,864	2.76%

General Highlights:

- Increase in Other due to additional organization dues for the Records Retention division.

*Three -Year Comparison
2014-15 To 2016-17*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2014-15 Audited Actual	2015-16 Adopted Budget	2016-17 Proposed Budget	2015-16 to 2016-17	
				Increase/ Decrease	Percent Change
SECURITY					
Salaries	\$ 113,463	\$ 95,212	\$ 97,116	\$ 1,904	2.00%
Employee Benefits	28,994	22,575	23,842	1,267	5.61%
Purchased Services	1,191,229	1,542,540	1,956,063	413,523	26.81%
Materials/Supplies	169,067	230,924	247,508	16,584	7.18%
Capital Outlay	1,872,234	2,174,078	1,648,087	(525,991)	(24.19%)
TOTAL	\$ 3,374,987	\$ 4,065,329	\$ 3,972,616	\$ (92,713)	(2.28%)
Funding Sources:					
General Fund	\$ 1,341,049	\$ 1,768,943	\$ 2,189,949	\$ 421,006	23.80%
Special Revenue Fund	16,386	20,026	18,000	(2,026)	(10.12%)
School Building Fund	2,017,552	2,276,360	1,764,667	(511,693)	(22.48%)

General Highlights:

- Increase in Purchased Services due to additional cost for district wide fire alarm certifications and security alarm inspections as well as maintenance.
- Decrease in Capital Outlay due to the decrease in security technology purchases funded thru School Building Fund.
- Decrease in Special Revenue due to reallocation of Myrtle Beach Auditorium funds to School Administration position.

PLANNING					
Salaries	\$ 404,804	\$ 451,121	\$ 457,217	\$ 6,096	1.35%
Employee Benefits	132,773	149,713	156,605	6,892	4.60%
Purchased Services	76,712	305,900	305,900	-	-
Materials/Supplies	35,494	49,300	29,300	(20,000)	(40.57%)
Capital Outlay	-	2,500	2,500	-	-
Other	31,850	32,200	47,200	15,000	46.58%
TOTAL	\$ 681,633	\$ 990,734	\$ 998,722	\$ 7,988	0.81%
Funding Sources:					
General Fund	\$ 564,075	\$ 864,661	\$ 869,149	\$ 4,488	0.52%
School Building Fund	117,558	126,073	129,573	3,500	2.78%

General Highlights:

- Decrease in Materials/Supplies due to reduction in supplies needed for accreditation review.
- Increase in Other due to increase in organizational dues for the accreditation process.

*Three -Year Comparison
2014-15 To 2016-17*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2014-15 Audited Actual	2015-16 Adopted Budget	2016-17 Proposed Budget	2015-16 to 2016-17		
				Increase/ Decrease	Percent Change	
INFORMATION SERVICES						
Salaries	\$ 604,243	\$ 616,154	\$ 628,341	\$ 12,187	1.98%	
Employee Benefits	196,198	203,652	212,678	9,026	4.43%	
Purchased Services	72,074	82,400	83,200	800	0.97%	
Materials/Supplies	136,693	132,750	137,000	4,250	3.20%	
Capital Outlay	2,102	5,000	5,000	-	-	
Other	527	-	-	-	-	
TOTAL	\$ 1,011,837	\$ 1,039,956	\$ 1,066,219	\$ 26,263	2.53%	
Funding Source:						
General Fund	\$ 1,011,837	\$ 1,039,956	\$ 1,066,219	\$ 26,263	2.53%	

General Highlights:

- No Significant Changes

STAFF SERVICES					
Salaries	\$ 1,605,913	\$ 1,721,183	\$ 2,120,365	\$ 399,182	23.19%
Employee Benefits	3,228,388	3,341,588	3,456,565	114,977	3.44%
Purchased Services	319,823	433,500	428,401	(5,099)	(1.18%)
Materials/Supplies	92,612	132,719	118,520	(14,199)	(10.70%)
Capital Outlay	15,842	27,500	27,500	-	-
Other	3,518	10,100	10,100	-	-
TOTAL	\$ 5,266,096	\$ 5,666,590	\$ 6,161,451	\$ 494,861	8.73%
Funding Sources:					
General Fund	\$ 5,247,713	\$ 5,666,590	\$ 6,161,451	\$ 494,861	8.73%
Special Revenue Fund	7,125	-	-	-	-
School Building Fund	11,258	-	-	-	-

General Highlights:

- Increase in Salaries and Employee Benefits due to the addition of signing bonuses for critical needs teachers.
- Increase in Materials/Supplies due to the reduction of the Principal Evaluation program.

*Three -Year Comparison
2014-15 To 2016-17*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2014-15		2015-16		2016-17	2015-16 to 2016-17			
	Audited Actual		Adopted Budget		Proposed Budget	Increase/ Decrease	Percent Change		
TECHNOLOGY AND DATA PROCESSING SERVICES									
Salaries	\$	2,239,757	\$	3,069,226	\$	3,128,705	\$	59,479	1.94%
Employee Benefits		729,967		1,152,021		1,167,387		15,366	1.33%
Purchased Services		592,613		446,000		478,000		32,000	7.17%
Materials/Supplies		656,949		141,500		215,426		73,926	52.24%
Capital Outlay		2,733,012		9,952,899		11,138,300		1,185,401	11.91%
TOTAL	\$	6,952,298	\$	14,761,646	\$	16,127,818	\$	1,366,172	9.25%
Funding Sources:									
General Fund	\$	3,826,499	\$	5,620,278	\$	5,829,135	\$	208,857	3.72%
Special Revenue Fund		737,977		88,969		91,457		2,488	2.80%
Education Improvement Act		57,454		-		69,426		69,426	100.00%
School Building Fund		2,330,368		9,052,399		10,137,800		1,085,401	11.99%

General Highlights:

- Increase in Materials/Supplies due to additional Education Improvement Act Technology Professional Development fund for technology and software supplies needed to support the Personalized Digital Learning expansion.
- Increase in Capital Outlay for continuation of technology projects funded from the School Building Fund.

SUPPORT SERVICES - PUPIL ACTIVITY

Pupil Service Activities	\$ 13,709,436	\$ 13,564,402	\$ 13,564,198	\$ (204)	(0.002%)
Enterprise Activities	-	-	65	65	100.00%
TOTAL	\$ 13,709,436	\$ 13,564,402	\$ 13,564,263	\$ (139)	(0.001%)

Funding Sources:

General Fund	\$ 5,120,960	\$ 5,254,736	\$ 5,656,197	\$ 401,461	7.64%
Special Revenue Fund	349,401	387,989	393,250	5,261	1.36%
Education Improvement Act Fund	19,020	250	6,750	6,500	2600.00%
School Building Fund	21,760	479,085	236,012	(243,073)	(50.74%)
Pupil Activity Fund	8,198,295	7,442,342	7,272,054	(170,288)	(2.29%)

General Highlights:

- Decrease in Enterprise Activities due to reallocation of Pupil Activity Funds.
- Increase in Educational Improvement Act due to reallocation of EEDA Support program
- Decrease in School Building Fund due to reallocation of funds for other projects.
- Decrease in Pupil Activity fund balances.

**TOTAL SUPPORTING SERVICES, AND
FACILITIES ACQUISITIONS, &
CONSTRUCTION SERVICES**

\$ 192,947,409	\$ 280,212,394	\$ 418,914,165	\$ 138,701,771	49.50%
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*Three -Year Comparison
2014-15 To 2016-17*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2014-15 Audited Actual	2015-16 Adopted Budget	2016-17 Proposed Budget	2015-16 to 2016-17	
				Increase/ Decrease	Percent Change
COMMUNITY SERVICES					
Public Library Service					
Salaries	\$ 597	\$ -	\$ -	\$ -	-
Employee Benefits	137	-	-	-	-
TOTAL	\$ 734	\$ -	\$ -	\$ -	-
Funding Source:					
General Fund	\$ 734	\$ -	\$ -	\$ -	-

General Highlights:

- No Significant Changes.

CUSTODY & CARE OF CHILDREN

Salaries	\$ 886,766	\$ 972,843	\$ 1,038,525	\$ 65,682	6.75%
Employee Benefits	161,085	236,968	279,618	42,650	18.00%
Purchased Services	3,936	6,448	7,962	1,514	23.48%
Materials/Supplies	62,677	113,150	115,550	2,400	2.12%
Other	4,420	309,414	373,444	64,030	20.69%

TOTAL \$ **1,118,884** \$ **1,638,823** \$ **1,815,099** \$ **176,276** **10.76%**

Funding Sources:

General Fund	\$ 508	\$ 742	\$ 849	\$ 107	14.42%
Special Revenue Fund	1,118,376	1,638,081	1,814,135	176,054	10.75%
Pupil Activity Fund	-	-	115	115	100.00%

General Highlights:

- Increase in Salaries and Employee Benefits due to additional Special Revenue After-School Childcare programs.
- Increase in Purchased Services due to the reallocation of schools' Special Revenue After-School Childcare budgets.
- Increase in Other due to the reallocation of schools' Special Revenue After-School Childcare budgets.
- Increase in Pupil Activity due to reallocation of pupil activity balances.

WELFARE SERVICES

Materials/Supplies	\$ 4,386	\$ 50,000	\$ 50,000	\$ -	-
TOTAL	\$ 4,386	\$ 50,000	\$ 50,000	\$ -	-

Funding Source:

Special Revenue Fund	\$ 4,386	\$ 50,000	\$ 50,000	\$ -	-
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General Highlights:

- Increase in Materials/Supplies due to the additional support thru Special Revenue Title I funds.

*Three -Year Comparison
2014-15 To 2016-17*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2014-15 Audited Actual	2015-16 Adopted Budget	2016-17 Proposed Budget	2015-16 to 2016-17	
				Increase/ Decrease	Percent Change
NON PUBLIC SCHOOL SERVICES					
Employee Benefits	\$ 3,320	\$ -	\$ -	-	-
Purchased Services	9,299	-	12,701	12,701	100.00%
TOTAL	\$ 12,619	\$ -	\$ 12,701	\$ 12,701	100.00%
Funding Source:					
General Fund	\$ 57	\$ -	\$ -	-	-
Special Revenue Fund	12,562	-	12,701	12,701	100.00%

General Highlights:

- Increase in Purchased Services due to reallocation of Special Revenue Title I to include Instructional Services for Chabad Academy.

OTHER COMMUNITY SERVICES

Materials/Supplies	\$ 2,266	\$ -	\$ -	\$ -	-
TOTAL	\$ 2,266	\$ -	\$ -	\$ -	-
Funding Source:					
Special Revenue Fund	\$ 2,266	\$ -	\$ -	\$ -	-

General Highlights:

- No Significant Changes.

TOTAL COMMUNITY SERVICES	\$ 1,138,889	\$ 1,688,823	\$ 1,877,800	\$ 188,977	11.19%
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DEBT SERVICE

DEBT SERVICES

Redemption on Principal	\$ 20,845,000	\$ 21,860,000	\$ 25,588,375	\$ 3,728,375	17.06%
Interest	15,191,800	15,806,633	17,554,398	1,747,765	11.06%
Fees for Servicing Bonds	516,956	148,137	148,137	-	-
TOTAL DEBT SERVICES	\$ 36,553,756	\$ 37,814,770	\$ 43,290,910	\$ 5,476,140	14.48%

Funding Source:

Debt Service Fund	\$ 36,553,756	\$ 37,814,770	\$ 43,290,910	\$ 5,476,140	14.48%
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TOTAL BUDGETED EXPENDITURE	\$ 484,513,468	\$ 602,045,044	\$ 755,519,239	\$ 152,600,419	25.35%
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*Three -Year Comparison
2014-15 To 2016-17*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2014-15 Audited Actual	2015-16 Adopted Budget	2016-17 Proposed Budget	2015-16 to 2016-17	
				Increase/ Decrease	Percent Change
OTHER FINANCING USES					
Payments to Other Governmental Units	\$ 92,003	\$ 99,000	\$ 119,000	\$ 20,000	20.20%
Payment to Refund Debt Escrow Account	166,352,383	-	-	-	-
Medicaid Payments to SDE	851,294	1,150,079	1,173,656	23,577	2.05%
Payments to Public Charter Schools	7,079,648	6,785,344	6,974,884	189,540	2.79%
Transfers to Other Funds	48,533,190	42,982,262	41,402,538	(1,579,724)	(3.68%)
Transfers to Other Funds-Indirect Costs	2,209,776	2,426,423	2,728,109	301,686	12.43%
TOTAL OTHER FINANCING USES	\$ 225,118,294	\$ 53,443,108	\$ 52,398,187	\$ (1,044,921)	(1.96%)
Funding Sources:					
General Fund	\$ 8,751,527	\$ 8,146,230	\$ 8,280,173	\$ 133,943	1.64%
Special Revenue Fund	2,192,509	1,296,618	1,545,201	248,583	19.17%
Education Improvement Act Fund	7,756,966	7,294,700	9,042,182	1,747,482	23.96%
Debt Service Fund	204,852,383	35,100,000	31,900,000	(3,200,000)	(9.12%)
School Building Fund	62,500	-	-	-	-
Food Service Fund	1,477,409	1,605,560	1,630,631	25,071	1.56%
Pupil Activity Fund	25,000	-	-	-	-
TOTAL BUDGETED EXPENDITURES AND OTHER FINANCING USES					
	\$ 709,631,762	\$ 655,488,152	\$ 807,917,426	\$ 152,429,274	23.25%
TOTAL FUNDING SOURCES:					
General Fund	\$ 345,689,377	\$ 373,804,013	\$ 390,908,717	\$ 17,104,704	4.58%
Special Revenue Fund	34,099,019	32,847,676	33,811,066	963,390	2.93%
Educational Improvement Act Fund	23,943,053	23,607,459	25,901,972	2,294,513	9.72%
Debt Service Fund	241,406,139	72,914,770	75,190,910	2,276,140	3.12%
School Building Fund	33,505,097	122,541,190	252,869,258	130,328,068	106.35%
Food Service Fund	22,705,620	22,275,307	21,802,864	(472,443)	(2.12%)
Pupil Activity Fund	8,283,457	7,497,737	7,432,639	(65,098)	(0.87%)
TOTAL FUNDING SOURCES	\$ 709,631,762	\$ 655,488,152	\$ 807,917,426	\$ 152,429,274	23.25%

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2016-17 Proposed Budget
INSTRUCTION								
KINDERGARTEN PROGRAMS								
Salaries	\$ 9,401,211	\$ 97,031	\$ 77,573	\$ -	\$ -	\$ -	\$ -	\$ 9,575,815
Employee Benefits	3,916,750	30,681	19,049	-	-	-	-	3,966,480
Purchased Services	2,228	-	-	-	-	-	-	2,228
Materials/Supplies	120,017	-	153,000	-	-	-	-	273,017
Capital Outlay	1,026	-	-	-	-	-	-	1,026
TOTAL	\$ 13,441,232	\$ 127,712	\$ 249,622	\$ -	\$ -	\$ -	\$ -	\$ 13,818,566
PRIMARY PROGRAMS								
Salaries	\$ 32,243,881	\$ 1,656,553	\$ 727,953	\$ -	\$ -	\$ -	\$ 50,426	\$ 34,678,813
Employee Benefits	11,960,868	610,804	190,110	-	-	-	16,905	12,778,687
Purchased Services	553,684	-	15,800	-	-	-	-	569,484
Materials/Supplies	941,697	1,431,135	165,867	-	175,000	-	-	2,713,699
Capital Outlay	5,012	-	-	-	1,000,000	-	-	1,005,012
TOTAL	\$ 45,705,142	\$ 3,698,492	\$ 1,099,730	\$ -	\$ 1,175,000	\$ -	\$ 67,331	\$ 51,745,695
ELEMENTARY PROGRAMS								
Salaries	\$ 41,148,220	\$ 1,440,361	\$ 1,234,338	\$ -	\$ -	\$ -	\$ -	\$ 43,822,919
Employee Benefits	15,137,348	530,212	380,758	-	-	-	-	16,048,318
Purchased Services	387,791	102,129	26,550	-	-	-	-	516,470
Materials/Supplies	2,002,927	1,029,310	887,711	-	754,545	-	-	4,674,493
Capital Outlay	352,453	-	-	-	9,100,000	-	-	9,452,453
Other	7,677	-	-	-	-	-	-	7,677
TOTAL	\$ 59,036,416	\$ 3,102,012	\$ 2,529,357	\$ -	\$ 9,854,545	\$ -	\$ -	\$ 74,522,330

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2016-17 Proposed Budget
HIGH SCHOOL PROGRAMS								
Salaries	\$ 36,912,704	\$ 56,875	\$ 1,212,335	\$ -	\$ -	\$ -	\$ -	\$ 38,181,914
Employee Benefits	13,243,367	20,752	356,008	-	-	-	-	13,620,127
Purchased Services	1,228,694	-	246,860	-	-	-	-	1,475,554
Materials/Supplies	2,472,689	859,810	273,783	-	471,770	-	-	4,078,052
Capital Outlay	22,755	-	-	-	4,172,616	-	-	4,195,371
Other	34,418	-	-	-	-	-	-	34,418
TOTAL	\$ 53,914,627	\$ 937,437	\$ 2,088,986	\$ -	\$ 4,644,386	\$ -	\$ -	\$ 61,585,436
VOCATIONAL PROGRAMS								
Salaries	\$ 1,969,591	\$ 47,742	\$ 160,498	\$ -	\$ -	\$ -	\$ -	\$ 2,177,831
Employee Benefits	680,335	11,722	51,565	-	-	-	-	743,622
Purchased Services	86,816	-	2,000	-	-	-	-	88,816
Materials/Supplies	509,510	152,000	272,871	-	-	-	-	934,381
Capital Outlay	4,801	111,473	71,291	-	-	-	-	187,565
Other	1,000	-	-	-	-	-	-	1,000
TOTAL	\$ 3,252,053	\$ 322,937	\$ 558,225	\$ -	\$ -	\$ -	\$ -	\$ 4,133,215
DRIVER EDUCATION								
Materials/Supplies	\$ 1,363	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,363
TOTAL	\$ 1,363	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,363
EDUCABLE MENTALLY HANDICAPPED								
Salaries	\$ 472	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 472
Employee Benefits	36	-	-	-	-	-	-	36
Materials/Supplies	4,822	-	-	-	-	-	-	4,822
TOTAL	\$ 5,330	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,330

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2016-17 Proposed Budget
TRAINABLE MENTALLY HANDICAPPED								
Salaries	\$ 2,045,947	\$ 958,983	\$ 72,591	\$ -	\$ -	\$ -	\$ -	\$ 3,077,521
Employee Benefits	768,724	387,004	17,825	-	-	-	-	1,173,553
Materials/Supplies	14,476	10,000	10,500	-	-	-	-	34,976
TOTAL	\$ 2,829,147	\$ 1,355,987	\$ 100,916	\$ -	\$ -	\$ -	\$ -	\$ 4,286,050
ORTHOPEDICALLY HANDICAPPED								
Salaries	\$ 714,385	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 714,385
Employee Benefits	282,735	-	-	-	-	-	-	282,735
Purchased Services	51,535	-	-	-	-	-	-	51,535
Materials/Supplies	833	5,000	-	-	-	-	-	5,833
TOTAL	\$ 1,049,488	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,054,488
VISUALLY HANDICAPPED								
Salaries	\$ 110,967	\$ 202,028	\$ 41,792	\$ -	\$ -	\$ -	\$ -	\$ 354,787
Employee Benefits	47,272	73,915	14,786	-	-	-	-	135,973
Purchased Services	7,920	5,000	-	-	-	-	-	12,920
Materials/Supplies	5,948	-	750	-	-	-	-	6,698
TOTAL	\$ 172,107	\$ 280,943	\$ 57,328	\$ -	\$ -	\$ -	\$ -	\$ 510,378

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2016-17 Proposed Budget
HEARING HANDICAPPED								
Salaries	\$ 319,340	\$ 339,465	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 658,805
Employee Benefits	151,068	145,520	-	-	-	-	-	296,588
Purchased Services	8,550	-	-	-	-	-	-	8,550
Materials/Supplies	1,527	5,000	1,000	-	-	-	-	7,527
TOTAL	\$ 480,485	\$ 489,985	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 971,470
SPEECH HANDICAPPED								
Salaries	\$ 2,504,728	\$ 404,439	\$ 164,598	\$ -	\$ -	\$ -	\$ -	\$ 3,073,765
Employee Benefits	893,271	147,928	55,924	-	-	-	-	1,097,123
Purchased Services	5,950	-	-	-	-	-	-	5,950
Materials/Supplies	12,244	5,000	13,000	-	-	-	-	30,244
TOTAL	\$ 3,416,193	\$ 557,367	\$ 233,522	\$ -	\$ -	\$ -	\$ -	\$ 4,207,082
LEARNING DISABILITIES								
Salaries	\$ 19,020,601	\$ 1,634,538	\$ 498,375	\$ -	\$ -	\$ -	\$ -	\$ 21,153,514
Employee Benefits	7,227,108	790,996	206,511	-	-	-	-	8,224,615
Purchased Services	661,199	-	-	-	-	-	-	661,199
Materials/Supplies	223,053	190,293	64,875	-	-	-	-	478,221
Other	150	-	-	-	-	-	-	150
TOTAL	\$ 27,132,111	\$ 2,615,827	\$ 769,761	\$ -	\$ -	\$ -	\$ -	\$ 30,517,699

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2016-17 Proposed Budget
EMOTIONALLY HANDICAPPED								
Salaries	\$ 1,438,503	\$ 163,114	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 1,606,617
Employee Benefits	586,977	57,492	1,228	-	-	-	-	645,697
Materials/Supplies	29,267	-	5,250	-	-	-	-	34,517
TOTAL	\$ 2,054,747	\$ 220,606	\$ 11,478	\$ -	\$ -	\$ -	\$ -	\$ 2,286,831
COORDINATED EARLY INTERVENING SERVICES								
Salaries	\$ 3,352,009	\$ -	\$ 50,419	\$ -	\$ -	\$ -	\$ -	\$ 3,402,428
Employee Benefits	1,219,940	-	15,125	-	-	-	-	1,235,065
Materials/Supplies	-	-	14,250	-	-	-	-	14,250
TOTAL	\$ 4,571,949	\$ -	\$ 79,794	\$ -	\$ -	\$ -	\$ -	\$ 4,651,743
PRESCHOOL HANDICAPPED SELF-CONTAINED (3 & 4 YEAR OLDS)								
Salaries	\$ 1,661,716	\$ 457,218	\$ 22,500	\$ -	\$ -	\$ -	\$ -	\$ 2,141,434
Employee Benefits	637,204	181,430	5,526	-	-	-	-	824,160
Purchased Services	2,000	-	-	-	-	-	-	2,000
Materials/Supplies	554	-	6,250	-	-	-	-	6,804
TOTAL	\$ 2,301,474	\$ 638,648	\$ 34,276	\$ -	\$ -	\$ -	\$ -	\$ 2,974,398
EARLY CHILDHOOD PROGRAMS								
Salaries	\$ 104,491	\$ 3,474,037	\$ 893,213	\$ -	\$ -	\$ -	\$ -	\$ 4,471,741
Employee Benefits	11,594	1,444,141	367,021	-	-	-	-	1,822,756
Purchased Services	8,095	-	-	-	-	-	-	8,095
Materials/Supplies	106,165	-	24,240	-	-	-	-	130,405
Capital Outlay	1,681	-	-	-	-	-	-	1,681
Other	344	-	-	-	-	-	-	344
TOTAL	\$ 232,370	\$ 4,918,178	\$ 1,284,474	\$ -	\$ -	\$ -	\$ -	\$ 6,435,022

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2016-17 Proposed Budget
GIFTED AND TALENTED- ACADEMIC								
Salaries	\$ 4,857,647	\$ -	\$ 123,750	\$ -	\$ -	\$ -	\$ -	\$ 4,981,397
Employee Benefits	1,758,778	-	30,387	-	-	-	-	1,789,165
Purchased Services	311,820	-	-	-	-	-	-	311,820
Materials/Supplies	134,917	-	23,977	-	-	-	-	158,894
Capital Outlay	14,900	-	-	-	-	-	-	14,900
Other	252	-	-	-	-	-	-	252
TOTAL	\$ 7,078,314	\$ -	\$ 178,114	\$ -	\$ -	\$ -	\$ -	\$ 7,256,428
ADVANCED PLACEMENT								
Salaries	\$ 48,173	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,173
Employee Benefits	11,827	-	-	-	-	-	-	11,827
Purchased Services	529,779	-	-	-	-	-	-	529,779
Materials/Supplies	95,283	-	-	-	-	-	-	95,283
TOTAL	\$ 685,062	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 685,062
HOMEBOUND								
Salaries	\$ 764,352	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 764,352
Employee Benefits	187,648	-	-	-	-	-	-	187,648
Purchased Services	203,000	-	-	-	-	-	-	203,000
Materials/Supplies	918	-	-	-	-	-	-	918
TOTAL	\$ 1,155,918	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,155,918

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2016-17 Proposed Budget
OTHER SPECIAL PROGRAMS								
Salaries	\$ 4,945,407	\$ 1,499,994	\$ 1,942,374	\$ -	\$ -	\$ -	\$ -	\$ 8,387,775
Employee Benefits	1,798,932	548,530	726,063	-	-	-	-	3,073,525
Purchased Services	236,787	-	-	-	-	-	-	236,787
Materials/Supplies	90,245	1,682	14,000	-	-	-	-	105,927
Capital Outlay	11,564	-	-	-	-	-	-	11,564
Other	500	-	-	-	-	-	-	500
TOTAL	\$ 7,083,435	\$ 2,050,206	\$ 2,682,437	\$ -	\$ -	\$ -	\$ -	\$ 11,816,078
AUTISM								
Salaries	\$ 1,803,239	\$ 229,070	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,032,309
Employee Benefits	769,680	101,135	-	-	-	-	-	870,815
Purchased Services	34,517	-	-	-	-	-	-	34,517
Materials/Supplies	31,341	-	-	-	-	-	-	31,341
Capital Outlay	4,500	-	-	-	-	-	-	4,500
TOTAL	\$ 2,643,277	\$ 330,205	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,973,482
ELEMENTARY SUMMER SCHOOL								
Salaries	\$ -	\$ -	\$ 211,330	\$ -	\$ -	\$ -	\$ -	\$ 211,330
Employee Benefits	-	-	51,882	-	-	-	-	51,882
Material/Supplies	-	256,950	-	-	-	-	-	256,950
TOTAL	\$ -	\$ 256,950	\$ 263,212	\$ -	\$ -	\$ -	\$ -	\$ 520,162

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2016-17 Proposed Budget
HIGH SCHOOL SUMMER SCHOOL								
Salaries	\$ -	\$ -	\$ 65,924	\$ -	\$ -	\$ -	\$ -	65,924
Employee Benefits	-	-	16,184	-	-	-	-	16,184
Materials/Supplies	-	-	20,671	-	-	-	-	20,671
TOTAL	\$ -	\$ -	\$ 102,779	\$ -	\$ -	\$ -	\$ -	102,779
GIFTED & TALENTED SUMMER SCHOOL								
Purchased Services	\$ 100,707	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100,707
Materials/Supplies	64,280	-	-	-	-	-	-	64,280
TOTAL	\$ 164,987	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	164,987
INSTRUCTION PROGRAMS BEYOND REGULAR SCHOOL DAY								
Salaries	\$ 900	\$ 43,925	\$ 307,355	\$ -	\$ -	\$ -	\$ -	352,180
Employee Benefits	221	10,784	75,455	-	-	-	-	86,460
Materials/Supplies	-	22,000	104,168	-	-	-	-	126,168
TOTAL	\$ 1,121	\$ 76,709	\$ 486,978	\$ -	\$ -	\$ -	\$ -	564,808

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2016-17 Proposed Budget
ADULT BASIC EDUCATION PROGRAMS								
Salaries	\$ 296,863	\$ 96,280	\$ 103,664	\$ -	\$ -	\$ -	\$ -	\$ 496,807
Employee Benefits	118,124	23,637	25,449	-	-	-	-	167,210
Purchased Services	15,900	-	-	-	-	-	-	15,900
Materials/Supplies	3,500	17,263	9,491	-	-	-	-	30,254
TOTAL	\$ 434,387	\$ 137,180	\$ 138,604	\$ -	\$ -	\$ -	\$ -	\$ 710,171
ADULT SECONDARY EDUCATION PROGRAMS								
Salaries	\$ 177,144	\$ -	\$ 85,692	\$ -	\$ -	\$ -	\$ -	\$ 262,836
Employee Benefits	57,598	-	26,531	-	-	-	-	84,129
Purchased Services	-	-	6,000	-	-	-	-	6,000
Materials/Supplies	12,500	-	10,000	-	-	-	-	22,500
TOTAL	\$ 247,242	\$ -	\$ 128,223	\$ -	\$ -	\$ -	\$ -	\$ 375,465
ENGLISH LITERACY								
Salaries	\$ 5,209	\$ 109,520	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 114,729
Employee Benefits	1,279	26,887	-	-	-	-	-	28,166
Materials/Supplies	600	3,500	-	-	-	-	-	4,100
TOTAL	\$ 7,088	\$ 139,907	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 146,995

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2016-17 Proposed Budget
ADULT EDUCATION								
REMEDIAL								
Salaries	\$ -	\$ -	\$ 21,147	\$ -	\$ -	\$ -	\$ -	21,147
Employee Benefits	-	-	5,192	-	-	-	-	5,192
TOTAL	\$ -	\$ -	\$ 26,339	\$ -	\$ -	\$ -	\$ -	26,339
PARENTING/FAMILY								
LITERACY								
Salaries	\$ 2,267	\$ 421,826	\$ 120,648	\$ -	\$ -	\$ -	\$ -	544,741
Employee Benefits	199	212,954	49,251	-	-	-	-	262,404
Purchased Services	-	25,000	25,000	-	-	-	-	50,000
Materials/Supplies	649	168,786	20,721	-	-	-	-	190,156
Other	-	300	-	-	-	-	-	300
TOTAL	\$ 3,115	\$ 828,866	\$ 215,620	\$ -	\$ -	\$ -	\$ -	1,047,601
INSTRUCTIONAL								
PUPIL ACTIVITY								
Salaries	\$ 66,564	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	66,564
Employee Benefits	16,347	-	-	-	-	-	-	16,347
Purchased Services	2,565	-	-	-	-	-	-	2,565
Materials/Supplies	2,683	-	-	-	-	-	-	2,683
Other	1,695	-	-	-	-	-	93,139	94,834
TOTAL	\$ 89,854	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 93,139	\$ 182,993
TOTAL INSTRUCTION	\$ 239,190,034	\$ 23,091,154	\$ 13,320,775	\$ -	\$ 15,673,931	\$ -	\$ 160,470	\$ 291,436,364

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2016-17 Proposed Budget
SUPPORTING SERVICES								
ATTENDANCE & SOCIAL WORK SERVICES								
Salaries	\$ 2,600,822	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,600,822
Employee Benefits	1,042,376	-	-	-	-	-	-	1,042,376
Purchased Services	26,150	-	-	-	-	-	-	26,150
Materials/Supplies	13,449	-	125	-	-	-	-	13,574
Capital Outlay	8,500	-	-	-	-	-	-	8,500
TOTAL	\$ 3,691,297	\$ -	\$ 125	\$ -	\$ -	\$ -	\$ -	\$ 3,691,422
GUIDANCE SERVICES								
Salaries	\$ 6,271,254	\$ 587,713	\$ 111,785	\$ -	\$ -	\$ -	\$ -	\$ 6,970,752
Employee Benefits	2,290,348	203,071	27,449	-	-	-	-	2,520,868
Purchased Services	50,217	-	-	-	-	-	-	50,217
Materials/Supplies	31,495	-	98,322	-	-	-	-	129,817
TOTAL	\$ 8,643,314	\$ 790,784	\$ 237,556	\$ -	\$ -	\$ -	\$ -	\$ 9,671,654
HEALTH SERVICES								
Salaries	\$ 2,201,942	\$ 184,977	\$ 526,252	\$ -	\$ -	\$ -	\$ -	\$ 2,913,171
Employee Benefits	1,045,342	45,412	129,196	-	-	-	-	1,219,950
Purchased Services	296,475	-	-	-	-	-	-	296,475
Materials/Supplies	194,368	15,000	-	-	-	-	-	209,368
Capital Outlay	2,500	-	-	-	-	-	-	2,500
Other	125	-	-	-	-	-	-	125
TOTAL	\$ 3,740,752	\$ 245,389	\$ 655,448	\$ -	\$ -	\$ -	\$ -	\$ 4,641,589

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2016-17 Proposed Budget
PSYCHOLOGICAL SERVICES								
Salaries	\$ 1,867,160	\$ 98,081	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,965,241
Employee Benefits	654,832	39,591	-	-	-	-	-	694,423
Purchased Services	7,000	-	-	-	-	-	-	7,000
Materials/Supplies	41,000	50,000	-	-	-	-	-	91,000
TOTAL	\$ 2,569,992	\$ 187,672	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,757,664
EXCEPTIONAL PROGRAM SERVICES								
Salaries	\$ 98,984	\$ 58,386	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 157,370
Employee Benefits	37,877	32,952	-	-	-	-	-	70,829
Materials/Supplies	3,000	-	-	-	-	-	-	3,000
TOTAL	\$ 139,861	\$ 91,338	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 231,199
VOCATIONAL PLACEMENT								
Purchased Services	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000
TOTAL	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000
CAREER SPECIALIST SERVICES								
Salaries	\$ 108,990	\$ 361,232	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 470,222
Employee Benefits	23,781	131,534	-	-	-	-	-	155,315
Purchased Services	-	585	-	-	-	-	-	585
Materials/Supplies	-	2,400	625	-	-	-	-	3,025
TOTAL	\$ 132,771	\$ 495,751	\$ 625	\$ -	\$ -	\$ -	\$ -	\$ 629,147

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2016-17 Proposed Budget
IMPROVEMENT OF INSTRUCTION								
Salaries	\$ 3,735,333	\$ 1,086,702	\$ 975,219	\$ -	\$ -	\$ -	\$ -	\$ 5,797,254
Employee Benefits	1,261,430	363,119	373,476	-	-	-	-	1,998,025
Purchased Services	528,631	180,000	2,000	-	-	-	-	710,631
Materials/Supplies	103,803	-	-	-	-	-	-	103,803
Capital Outlay	11,700	-	-	-	-	-	-	11,700
Other	510	-	-	-	-	-	-	510
TOTAL	\$ 5,641,407	\$ 1,629,821	\$ 1,350,695	\$ -	\$ -	\$ -	\$ -	\$ 8,621,923
LIBRARY AND MEDIA SERVICES								
Salaries	\$ 4,070,684	\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ 4,135,684
Employee Benefits	1,648,006	-	15,964	-	-	-	-	1,663,970
Purchased Services	12,377	-	-	-	-	-	-	12,377
Materials/Supplies	805,723	-	11,750	-	-	-	-	817,473
TOTAL	\$ 6,536,790	\$ -	\$ 92,714	\$ -	\$ -	\$ -	\$ -	\$ 6,629,504
SUPERVISION OF SPECIAL PROGRAM								
Salaries	\$ 1,153,104	\$ 820,368	\$ 337,101	\$ -	\$ -	\$ -	\$ -	\$ 2,310,573
Employee Benefits	389,102	313,817	105,462	-	-	-	-	808,381
Purchased Services	38,349	52,147	5,500	-	-	-	-	95,996
Materials/Supplies	26,500	341,292	-	-	-	-	-	367,792
Capital Outlay	-	5,000	-	-	-	-	-	5,000
Other	1,080	-	-	-	-	-	-	1,080
TOTAL	\$ 1,608,135	\$ 1,532,624	\$ 448,063	\$ -	\$ -	\$ -	\$ -	\$ 3,588,822

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2016-17 Proposed Budget
STAFF DEVELOPMENT								
Salaries	\$ 575,920	\$ 397,117	\$ 98,880	\$ -	\$ -	\$ -	\$ -	\$ 1,071,917
Employee Benefits	175,810	130,817	24,276	-	-	-	-	330,903
Purchased Services	434,466	840,359	442,185	-	-	-	-	1,717,010
Materials/Supplies	2,521,454	350,472	84,205	-	-	-	-	2,956,131
Other	13,400	-	-	-	-	-	-	13,400
TOTAL	\$ 3,721,050	\$ 1,718,765	\$ 649,546	\$ -	\$ -	\$ -	\$ -	\$ 6,089,361
BOARD OF EDUCATION								
Salaries	\$ 168,240	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 168,240
Employee Benefits	41,294	-	-	-	-	-	-	41,294
Purchased Services	312,000	-	-	-	-	-	-	312,000
Materials/Supplies	10,000	-	-	-	-	-	-	10,000
Capital Outlay	15,000	-	-	-	-	-	-	15,000
Other	50,000	-	-	-	-	-	-	50,000
TOTAL	\$ 596,534	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 596,534
OFFICE OF THE SUPERINTENDENT								
Salaries	\$ 487,513	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 487,513
Employee Benefits	151,860	-	-	-	-	-	-	151,860
Purchased Services	35,300	-	-	-	-	-	-	35,300
Materials/Supplies	32,168	-	-	-	-	-	-	32,168
Capital Outlay	3,000	-	-	-	-	-	-	3,000
Other	18,734	-	-	-	-	-	-	18,734
TOTAL	\$ 728,575	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 728,575

Fiscal Year 2016-17

*Comprehensive Budgeted
Expenditures and Other Financing Uses - By Fund*

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2016-17 Proposed Budget
SCHOOL ADMINISTRATION								
Salaries	\$ 18,019,657	\$ 9,414	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,029,071
Employee Benefits	6,218,084	7,805	-	-	-	-	-	6,225,889
Purchased Services	110,683	-	-	-	-	-	-	110,683
Materials/Supplies	173,132	-	-	-	-	-	-	173,132
Capital Outlay	4,086	-	-	-	-	-	-	4,086
Other	17,657	-	-	-	-	-	-	17,657
TOTAL	\$ 24,543,299	\$ 17,219	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,560,518
FISCAL SERVICES								
Salaries	\$ 1,627,142	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,627,142
Employee Benefits	587,498	-	-	-	-	-	-	587,498
Purchased Services	43,450	-	-	-	-	-	-	43,450
Materials/Supplies	28,500	-	-	-	-	-	-	28,500
Capital Outlay	4,000	-	-	-	-	-	-	4,000
Other	23,800	-	-	-	-	-	-	23,800
TOTAL	\$ 2,314,390	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,314,390
FACILITY ACQUISITION & CONSTRUCTION								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 1,544,420	\$ -	\$ -	\$ 1,544,420
Employee Benefits	-	-	-	-	503,966	-	-	503,966
Purchased Services	-	-	-	-	1,594,999	-	-	1,594,999
Materials/Supplies	-	-	-	-	1,213,602	-	-	1,213,602
Capital Outlay	-	-	-	-	194,675,878	-	-	194,675,878
Other	-	-	-	-	18,668,136	-	-	18,668,136
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 218,201,001	\$ -	\$ -	\$ 218,201,001

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2016-17 Proposed Budget
OPERATION & MAINTENANCE OF PLANT								
Salaries	\$ 11,056,553	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,076,553
Employee Benefits	4,740,709	4,910	-	-	-	-	-	4,745,619
Purchased Services	6,440,706	6,544	-	-	2,500,000	-	-	8,947,250
Materials/Supplies	15,267,260	33,327	-	-	-	-	-	15,300,587
Capital Outlay	29,606	-	-	-	4,156,967	-	-	4,186,573
Other	3,000	-	-	-	-	-	-	3,000
TOTAL	\$ 37,537,834	\$ 64,781	\$ -	\$ -	\$ 6,656,967	\$ -	\$ -	\$ 44,259,582
STUDENT TRANSPORTATION								
Salaries	\$ 11,237,480	\$ 4,269	\$ 5,366	\$ -	\$ -	\$ -	\$ -	\$ 11,247,115
Employee Benefits	5,239,343	1,048	1,318	-	-	-	-	5,241,709
Purchased Services	495,086	5,707	21,383	-	-	-	-	522,176
Materials/Supplies	299,480	-	-	-	-	-	-	299,480
Capital Outlay	1,359,400	-	-	-	-	-	-	1,359,400
TOTAL	\$ 18,630,789	\$ 11,024	\$ 28,067	\$ -	\$ -	\$ -	\$ -	\$ 18,669,880
FOOD SERVICES								
Salaries	\$ 22,128	\$ -	\$ -	\$ -	\$ -	\$ 7,686,848	\$ -	\$ 7,708,976
Employee Benefits	9,608	-	-	-	-	3,892,258	-	3,901,866
Purchased Services	6,000	-	-	-	-	141,341	-	147,341
Materials/Supplies	101	-	-	-	-	8,001,248	-	8,001,349
Capital Outlay	-	-	-	-	-	418,538	-	418,538
Other	-	-	-	-	-	32,000	-	32,000
TOTAL	\$ 37,837	\$ -	\$ -	\$ -	\$ -	\$ 20,172,233	\$ -	\$ 20,210,070

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2016-17 Proposed Budget
INTERNAL SERVICES								
Salaries	\$ 524,517	\$ -	\$ -	\$ -	\$ 52,012	\$ -	\$ -	\$ 576,529
Employee Benefits	165,971	-	-	-	17,295	-	-	183,266
Purchased Services	87,946	-	-	-	-	-	-	87,946
Materials/Supplies	65,900	-	-	-	-	-	-	65,900
Capital Outlay	4,800	-	-	-	-	-	-	4,800
Other	1,800	-	-	-	-	-	-	1,800
TOTAL	\$ 850,934	\$ -	\$ -	\$ -	\$ 69,307	\$ -	\$ -	\$ 920,241
SECURITY								
Salaries	\$ 97,116	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 97,116
Employee Benefits	23,842	-	-	-	-	-	-	23,842
Purchased Services	1,938,063	18,000	-	-	-	-	-	1,956,063
Materials/Supplies	97,508	-	-	-	150,000	-	-	247,508
Capital Outlay	33,420	-	-	-	1,614,667	-	-	1,648,087
TOTAL	\$ 2,189,949	\$ 18,000	\$ -	\$ -	\$ 1,764,667	\$ -	\$ -	\$ 3,972,616
PLANNING								
Salaries	\$ 362,005	\$ -	\$ -	\$ -	\$ 95,212	\$ -	\$ -	\$ 457,217
Employee Benefits	122,244	-	-	-	34,361	-	-	156,605
Purchased Services	305,900	-	-	-	-	-	-	305,900
Materials/Supplies	29,300	-	-	-	-	-	-	29,300
Capital Outlay	2,500	-	-	-	-	-	-	2,500
Other	47,200	-	-	-	-	-	-	47,200
TOTAL	\$ 869,149	\$ -	\$ -	\$ -	\$ 129,573	\$ -	\$ -	\$ 998,722

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2016-17 Proposed Budget
INFORMATION SERVICES	-							
Salaries	\$ 628,341	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 628,341
Employee Benefits	212,678	-	-	-	-	-	-	212,678
Purchased Services	83,200	-	-	-	-	-	-	83,200
Materials/Supplies	137,000	-	-	-	-	-	-	137,000
Capital Outlay	5,000	-	-	-	-	-	-	5,000
TOTAL	\$ 1,066,219	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,066,219
STAFF SERVICES								
Salaries	\$ 2,120,365	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,120,365
Employee Benefits	3,456,565	-	-	-	-	-	-	3,456,565
Purchased Services	428,401	-	-	-	-	-	-	428,401
Materials/Supplies	118,520	-	-	-	-	-	-	118,520
Capital Outlay	27,500	-	-	-	-	-	-	27,500
Other	10,100	-	-	-	-	-	-	10,100
TOTAL	\$ 6,161,451	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,161,451
TECHNOLOGY AND DATA PROCESSING SERVICES								
Salaries	\$ 3,064,096	\$ 64,609	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,128,705
Employee Benefits	1,140,539	26,848	-	-	-	-	-	1,167,387
Purchased Services	478,000	-	-	-	-	-	-	478,000
Materials/Supplies	146,000	-	69,426	-	-	-	-	215,426
Capital Outlay	1,000,500	-	-	-	10,137,800	-	-	11,138,300
TOTAL	\$ 5,829,135	\$ 91,457	\$ 69,426	\$ -	\$ 10,137,800	\$ -	\$ -	\$ 16,127,818

Fiscal Year 2016-17

*Comprehensive Budgeted
Expenditures and Other Financing Uses - By Fund*

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2016-17 Proposed Budget
SUPPORT SERVICES - PUPIL ACTIVITY								
Pupil Service Activities								
Salaries	\$ 3,489,435	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,795	\$ 3,518,230
Employee Benefits	1,010,720	-	-	-	-	-	11,595	1,022,315
Purchased Services	1,044,423	-	-	-	-	-	-	1,044,423
Materials/Supplies	57,607	-	250	-	-	-	-	57,857
Capital Outlay	8,200	-	-	-	236,012	-	-	244,212
Other	45,812	393,250	6,500	-	-	-	7,231,599	7,677,161
TOTAL	\$ 5,656,197	\$ 393,250	\$ 6,750	\$ -	\$ 236,012	\$ -	\$ 7,271,989	\$ 13,564,198
Enterprise Activities								
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65	\$ 65
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65	\$ 65
TOTAL SUPPORTING SERVICES	\$ 143,437,661	\$ 7,297,875	\$ 3,539,015	\$ -	\$ 237,195,327	\$ 20,172,233	\$ 7,272,054	\$ 418,914,165

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2016-17 Proposed Budget
COMMUNITY SERVICES								
CUSTODY AND CARE OF CHILDREN								
Salaries	\$ 789	\$ 1,037,736	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,038,525
Employee Benefits	60	279,558	-	-	-	-	-	279,618
Purchased Services	-	7,962	-	-	-	-	-	7,962
Materials/Supplies	-	115,550	-	-	-	-	-	115,550
Other	-	373,329	-	-	-	-	115	373,444
TOTAL	\$ 849	\$ 1,814,135	\$ -	\$ -	\$ -	\$ -	\$ 115	\$ 1,815,099
WELFARE SERVICES								
Materials/Supplies	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
TOTAL	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
NONPUBLIC SCHOOL SERVICES								
Purchased Services	\$ -	\$ 12,701	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,701
TOTAL	\$ -	\$ 12,701	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,701
TOTAL COMMUNITY SERVICES	\$ 849	\$ 1,876,836	\$ -	\$ -	\$ -	\$ -	\$ 115	\$ 1,877,800
DEBT SERVICES								
Redemption on Principal	\$ -	\$ -	\$ -	\$ 25,588,375	\$ -	\$ -	\$ -	\$ 25,588,375
Interest	-	-	-	17,554,398	-	-	-	17,554,398
Fees for Servicing Bonds	-	-	-	148,137	-	-	-	148,137
TOTAL	\$ -	\$ -	\$ -	\$ 43,290,910	\$ -	\$ -	\$ -	\$ 43,290,910
TOTAL DEBT SERVICE	-	\$ -	\$ -	\$ 43,290,910	\$ -	\$ -	\$ -	\$ 43,290,910
TOTAL BUDGET EXPENDITURES	\$ 382,628,544	\$ 32,265,865	\$ 16,859,790	\$ 43,290,910	\$ 252,869,258	\$ 20,172,233	\$ 7,432,639	\$ 755,519,239

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2016-17 Proposed Budget
OTHER FINANCING USES								
Payments to Other Governmental Units	\$ 119,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 119,000
Medicaid Payments to SDE	1,173,656	-	-	-	-	-	-	1,173,656
Transfer to General Fund	-	-	8,690,126	-	-	-	-	8,690,126
Payments to Public Charter Schools	6,175,105	447,723	352,056	-	-	-	-	6,974,884
Transfer to School Building Fund	-	-	-	31,900,000	-	-	-	31,900,000
Transfer to Food Service Fund	684,162	-	-	-	-	-	-	684,162
Transfer to Special Revenue Fund	128,250	-	-	-	-	-	-	128,250
Transfer-Special Revenue Indirect Costs	-	1,097,478	-	-	-	-	-	1,097,478
Transfer-Food Service Fund Indirect Costs	-	-	-	-	-	1,630,631	-	1,630,631
TOTAL OTHER FINANCING USES	\$ 8,280,173	\$ 1,545,201	\$ 9,042,182	\$ 31,900,000	\$ -	\$ 1,630,631	\$ -	\$ 52,398,187
TOTAL BUDGETED EXPENDITURES AND OTHER FINANCING USES	\$ 390,908,717	\$ 33,811,066	\$ 25,901,972	\$ 75,190,910	\$ 252,869,258	\$ 21,802,864	\$ 7,432,639	\$ 807,917,426

*Two-Year Comparison
2014-15 To 2015-16*

*In\$ite Expenditures
All Funds*

	2015-16 Approved Budget	2016-17 Proposed Budget	2015-16 to 2016-17 Increase/ (Decrease) Percent Change	
Instruction	\$ 265,605,354	\$ 279,611,505	\$ 14,006,151	5.27%
Face to Face Teaching				
Instruction Teachers				
Substitutes				
Instructional Paraprofessional/Teacher Assistants				
Classroom Materials				
Pupil Use Technology and Software				
Instructional Materials, Supplies, and Trips				
Instructional Support	54,780,863	58,735,612	3,954,749	7.22%
Pupil Support				
Guidance and Counseling				
Library and Media				
Extracurricular				
Student Health and Services				
Teacher Support				
Curriculum Development				
In-Service and Staff Training				
Program Support				
Program Development				
Therapists, Psychologists, and Evaluations				
Operations	95,045,687	107,502,889	12,457,202	13.11%
Non-Instructional Pupil Services				
Transportation				
Food Service				
Safety				
Facilities				
Building Upkeep, Utilities, and Maintenance				
Business Services				
Data Processing				
Business Operations				
Other Commitments	120,205,973	179,347,932	59,141,959	49.20%
Capital Outlays				
Capital Projects				
Out-Of-District Obligations Contracts				
Charter School Pass Thru's				
Transfers				
Leadership				
School Leadership	27,491,223	29,890,214	2,398,991	8.73%
Principals and Assistant Principal Salaries				
School Office				
Program Management				
Deputies, Sr. Administrators, Research and Program Evaluators				
Leadership Services				
Superintendent and School Board				
Legal				
Total Expenditures	\$ 563,129,100	\$ 655,088,152	\$ 91,959,052	16.33%